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County of Contra Costa, California

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2013

Robert Campbell
Auditor-Controller

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County of Contra Costa, California

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 2013

Robert R. Campbell, Auditor-Controller

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COUNTY OF CONTRA COSTA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

Introductory Section

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December 18, 2013

Members of the Board of Supervisors and Citizens of Contra Costa County:

The Comprehensive Annual Financial Report (CAFR) of the County of Contra Costa (county) for fiscal year 2012-2013 is presented in compliance with California Government Code Sections 25250 and 25253. The Office of the County Auditor-Controller is responsible for both the accuracy of the presented data and the completeness and fairness of its presentation, including all disclosures, prepared in this report. We believe the data, as presented, is accurate in all material respects, presented in a manner designed to fairly set forth the financial position and changes in financial position of the county and its various funds, and includes all disclosures necessary to enable the reader to gain maximum understanding of the county's financial affairs.

Management of Contra Costa County is responsible for establishing and maintaining a comprehensive system of internal controls to ensure that the assets of the county are protected from loss, theft, or misuse, and that accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. Internal controls are designed to provide reasonable, but not absolute, assurance that those objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgment by management.

For over 60 years, the policy of the county has been to require an annual audit of the financial statements of the county by independent, licensed certified public accountants. The Board of Supervisors selected the firm of Macias Gini & O'Connell, LLP, Certified Public Accountants, to perform the fiscal year 2012-2013 audit.

The independent auditor concluded that the county's financial statements for the fiscal year ended June 30, 2013, are fairly presented in conformity with accounting principles generally accepted in the United States of America. The independent auditor's report is presented as the first component of the financial section of the CAFR.

The CAFR represents the culmination of all budgeting and accounting activities engaged in by management during the year, covering all of its financial transactions. The accounting principles generally accepted in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A), which is located after the independent auditor's report. The letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

The CAFR is organized into three sections:

- *The Introductory Section* is intended to familiarize the reader with the organizational structure of the county, the nature and scope of the services it provides, and the specifics of its legal operating environment.

- *The Financial Section* includes the independent auditor's report on the basic financial statements, MD&A, audited basic financial statements, note disclosures and supporting statements, and schedules necessary to provide readers with a comprehensive understanding of the county's financial activities of the past fiscal year.

- *The Statistical Section* provides the reader with additional historic perspective, context, and detail to assist in using the information in the financial statements. It provides information in five categories: financial trends; revenue capacity; debt capacity; demographic and economic information; and operating indicators.

Profile of the Government

Contra Costa County was incorporated in 1850 as one of the original 27 counties of the state. It is one of nine counties in the San Francisco-Oakland Bay Area. The county covers about 733 square miles: the western and northern shorelines are highly industrialized, while the interior sections are suburban/residential, commercial, and light industrial.

The county has a general law form of government. A five-member Board of Supervisors (Board), each elected to four-year terms, serves as the legislative body. A County Administrative Officer is appointed by the Board and runs the day-to-day business.

The county provides the full-range of services contemplated by statute. These services include public protection, highways and streets, sanitation, health and social services, planning and zoning, and general administrative services.

The county reporting entity includes all the financial balances and activities of the primary government as well as all of its component units. Component units are legally separate organizations for which the Board is financially accountable or other organizations whose nature and relationship with the county are such that exclusion would cause the county's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (i) the county's ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to or impose a financial burden on the county. For further information on component units, see Note 1.A in the "Notes to the Basic Financial Statements" in this report.

The reporting entity excludes certain separate legal entities that may have "Contra Costa" in their title, or that are required to keep their funds in the County Treasury, or receive their tax apportionment from the county. Examples are school districts, the community college district, cities, successor agencies to city redevelopment agencies, the Bay Area Rapid Transit District, the Metropolitan Transportation Commission, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. Those entities are autonomous organizations that handle their own fiscal affairs and for which the Board of Supervisors has no oversight responsibility. Accordingly, they are not included in the accompanying basic financial statements, except for their assets, principally cash and investments, which are held by the County Treasurer.

The annual budget serves as the foundation of the county's financial planning and control. The Board of Supervisors is required to adopt a recommended budget before the start of the fiscal year. The budget is prepared by fund, function (e.g. public protection), department (e.g. Sheriff), and object level (e.g. salary and benefits). Department heads, with the approval of the County Administrator, may make transfers within the department; however, transfers between departments require the approval of the Board of Supervisors. For further information on the budget, see the "Note to Required Supplementary Information" in the Required Supplementary Information (other than MD&A) section of this report.

Local Economy

As of January 1, 2013, the county's population was estimated at 1,074,702. This represents an increase of approximately 1.3% compared to the county's population as of January 1, 2009.

Between July 2012 and June 2013, the county's unemployment rate decreased from 9.4% to 7.3%, which was significantly below the statewide averages of 10.9% and 8.8%, respectively (not seasonally adjusted). The county's economy is very diverse: major industries include petroleum refining, manufacturing, electronic equipment, and utilities. The county consistently ranks as a leader in both per capita and household income.

The following charts present some pertinent five-year trends:

Population	
# 2009	1,061,325
2010	1,073,055
# 2011	1,056,064
# 2012	1,066,602
2013	1,074,702

Median Price of Existing Homes Sold*		
2009	June	N/A
2010	June	281,000
2011	June	N/A
2012	June	315,000
2013	June	415,000

Retail Sales (Thousands)	
2009	11,883,049
2010	11,953,846
2011	12,799,857
2012	N/A
2013	N/A

Retail Sales Per Capita	
2009	11,196
2010	11,140
2011	12,118
2012	N/A
2013	N/A

Revised
* Revised due to change in information availability date
Sources: California Department of Finance/Employment Development Department
N/A = Not available

The county's goal for fiscal year 2012-13 was to adopt a General Fund budget that balanced annual expenses and revenues, addressed revenue challenges, pension cost increases, and included an appropriation for partially pre-funding the county's OPEB liability. The county met those goals in fiscal year 2012-13 and continues to be optimistic for the long-term given the Board of Supervisors and employees' commitment to continued fiscal stability. The practice of implementing budget rebalancing plans mid-year and the recent success with labor negotiation structural changes, suggests that in fiscal year 2013-14 the county will continue to reduce reliance on one-time resources, restore recently reduced service levels, address the significant infrastructure needs throughout the county and employee compensation. Those trends notwithstanding, continued negotiation with the county's labor groups is key to retaining a structurally sound fiscal condition.

Economic Challenges

Contra Costa County has long focused on its mission to provide public services that improve the quality of life to its residents and the economic viability of its businesses. The county continued to face several significant financial challenges at the end of fiscal year 2011-12 and start of fiscal year 2012-2013. The national recession, reduced growth in local property taxes and the state's ongoing budget deficits had severely diminished the county's available resources. The Board of Supervisors continued to focus on improving the county's fiscal health and providing services more efficiently and effectively. Focusing on specific areas for improvement allowed the county to manage its resources, lower its expense growth, improve its revenues, and build reserves. Contra Costa County has managed the economic downturn during the last several years by working with its employees to make prudent fiscal choices, live within its means, and continue its practice of planning for the future. Although the county has endured several years of significant financial challenge, there is every reason to be cautiously optimistic that our future will continue to include structurally balanced budgets based upon sound fiscal policy.

The beginnings of economic improvement presented challenges to the development of the fiscal year 2012-13 budget. It was difficult to manage expectations. After several years of reduced wages, furloughs, and increased benefit costs, employees anticipated immediate fiscal relief. Although the majority of employees were under contract for the fiscal year, some agreements did expire during the fiscal year and the majority at year end. This put pressure on the county to grant compensation and benefit increases that could not be supported. Nevertheless, the County Administrator's Office again worked closely with department heads and elected officials to develop a recommended budget that adhered to adopted fiscal policies and achieved financial targets. Departments were required to absorb their increased costs of service delivery, share of local revenue loss, and other postemployment benefit (OPEB) prefunding requirement. For the most part, there were no significant changes proposed in net county cost for 2012-13.

The fiscal year 2012-13 budget and message represented a work plan to achieve the county's mission and priorities in the coming year. A number of key issues were included, such as the property tax reductions, employment benefits and retiree health care/other postemployment benefits, pension benefits, long-term budget rebalancing, state budget uncertainties, infrastructure/facilities maintenance, and the status of labor negotiations. A $1.222 billion fiscal year 2012-13 general fund budget was adopted by the Board of Supervisors on May 15, 2012, that included virtually no program cuts. This was significant in that the fiscal year 2011-12 budget required the elimination of $34.7 million in programmatic expenditures and included the reduction of 107 funded, full-time equivalent positions. Those reductions followed previous actions taken to reduce county and special district budgets by over $34.4 million in fiscal year 2010-11, $65 million in fiscal year 2009-10, and $90.0 million in fiscal year 2008-09.

Contra Costa County has managed the economic downturn of the past several years through cooperation between the Board, Department Heads, and employees to make prudent fiscal choices, live within our means, and continue to plan ahead. None of this has been easy nor has it been painless. However, it is through this combined effort that we have been able to achieve a budget that was structurally balanced for 2012-13.

The fiscal year 2012-13 adopted budget, assumed the following:

- flat assessed valuation/property taxes;
- relatively flat compensation costs;

- increased pension costs;
- and very little reliance on one-time revenues.

At mid-year, the Board of Supervisors formally reviewed the fiscal year 2012-13 budget pursuant to the county's budget, reserve, and debt fiscal policies. At the time of that review, departmental expenditures and revenues were performing in accord with expectations and for the first time in many years were not projected to exceed the fiscal year 2012-13 Adjusted Budget in any major area. By year-end, General Fund revenues, both ongoing and one-time, exceeded expenditures.

There were several major contributors to achieving a balanced budget:

- existing contracts with the majority of unions, which did not include compensation increases;
- reduced employee benefit costs due to changes in pension subventions;
- higher than normal retirements during the first half of the year; and
- actual increase of 0.86% in assessed valuation ($1.2 billion increase in the local tax base) rather than the zero growth in assessed valuation expected.

The end of fiscal year 2012-13 marked the seventh year of operations since the county's adoption and implementation of fiscal policies. Although fiscal and economic challenges still exist, the budget remained balanced due to diligent monitoring and adjustment.

Reserve Balance

In 2005, the Board of Supervisor's adopted a General Fund Reserve Policy that established specific goals regarding the county's total and unreserved General Fund balance (5% unreserved as a percentage of General Fund revenue and a 10% total). The Governmental Accounting Standards Board (GASB) Statement No. 54 required a slight revision to the county's General Fund Reserve Policy by changing the term "unreserved" to "unassigned". The county continues to exceed the minimum unassigned General Fund goal of 5% of each year's projected revenue; however, the county has not achieved its informal goals of 10% and 20%, which are more prudent goals for a county the size of Contra Costa County.

Four years of actual data now is available under the new GASB Statement No. 54 format and presented in the schedule of Fund Balances of Governmental Funds on page 179 of the Statistical Section. Restricted and committed fund balance for the General Fund increased by $410 thousand and $624 thousand, respectively, nonspendable fund balance declined by $10.4 million, assigned fund balance grew by $10.5 million, and unassigned fund balance by $34.0 million. The total fund balance grew by $35.1 million in fiscal year 2012-13, which increased the total fund balance as a percentage of total revenue from 13.4% to 15.3%, a 1.9% increase.

Through prudent management and significant sacrifice from the county's majority of employees, the county's General Fund budget balanced at year end.

Relative Debt Burden

There are many measures of an entity's fiscal health in addition to reserve levels. Pursuant to the county's Debt Management Policy, the Debt Affordability Advisory Committee annually calculates certain debt factors and debt burden ratios, compares them to benchmarks maintained by Moody's Investors Service (Moody's) and Standard

& Poor's (S&P), and reports the results. That analysis occurs each year after the publication of county's Comprehensive Annual Financial Reports (CAFR).

Measuring the county's reserves and debt performance using reserves and debt ratios provides a convenient way to compare the county's credit performance to other borrowers. Two of the most common reserves ratios applied to counties are the total and unassigned general fund balance as a percentage of total general fund revenues. Those ratios are important measures of the financial flexibility of the county, (i.e. the ability of the county to absorb the impact of unforeseen events and emergencies such as sudden drops in assessed valuation due to real estate market cycles, earthquakes, etc.). Presently, the county's performance on the unassigned general fund balance as a percentage of total general fund revenues ratio (11.4%) is split in that it is weaker than the 21.6% S&P mean but stronger than the 7.31% Moody's median. With respect to the total general fund balance as a percentage of total general fund revenues ratio, the county's 13.4% ratio is weaker than both the 23.6% S&P mean and the 16.7% Moody's median. It should be noted that the gaps, while significant, are not as wide when the county is compared to its California cohorts rather than compared to large counties nationwide. The county's 11.4% ratio of the unassigned general fund balance as a percentage of total general fund revenues is exactly equal to the median ratio for cohort California counties and the county's 13.4% total general fund balance as a percentage of total general fund revenues ratio is slightly lower than the 14.2% median ratio for cohort California counties. Rating agencies evaluate the county relative to a broader universe of counties and, thus, the comparisons to counties nationwide are critically important.

The four debt ratios tracked by the county are direct debt to assessed valuation, overall debt to assessed valuation, assessed valuation per capita and direct debt per capita. The county performed at or better than the national and California cohort benchmarks for the first three of these ratios, but performed worse than said benchmarks for the last ratio.

The county has continued to maintain the same double-A credit ratings that stronger-performing counties maintain. That achievement is due to the county's adherence to its financial management policies, the underlying strength of the county's wealth and assessed valuation demographics, and the county's demonstrated track record in managing difficult economic cycles. In addition, the county's conservative fixed-rate debt portfolio shielded the county from the serious and expensive disruptions in the variable rate market that began in the Fall of 2007 when the global financial crisis was emerging.

The county will continue to work towards improving its comparative credit performance so that the gap between the county and its cohort counties will be further reduced. Important elements within the county's control that would reduce the gap include: increasing the unassigned general fund balance percentage more towards the California cohort median; continuing to prudently issue debt; structuring debt issues conservatively to achieve low borrowing costs and maximum federal and state reimbursements; monitoring the market for refunding opportunities to reduce debt service costs for capital projects and pension costs; and assessing alternative funding sources to reduce reliance on issuance of lease revenue bonds.

Long-term Financial Planning

The county is committed to prudent fiscal management and engages in targeted long-term financial planning when possible and appropriate.

- West County Health Center – This $45 million project includes a 53,000-square-foot health clinic, a 120,000 square foot parking garage and full site development of an approximately 3-acre site. The project was delivered $1 million under budget and 22 months ahead of a typical schedule. The facility went into operation in October 2012.

- Received LEED Gold certification for the 30 Muir project for the Department of Conservation and Development. This $12.5 million project was completed under budget and on schedule.

- Residential Treatment Facility in Pacheco is a new 3,000 square foot facility will be operated by the Health Service Department as part of their residential treatment program. This $2 million project was completed in early 2013.

- Martinez Wellness Center, currently under construction, will be a new 10,000 square foot, single-story, outpatient health center which includes a mental health clinic. Construction started in September 2012 and is expected to be completed by February 2014. Construction is 60% complete. The total project cost is $7 million.

- Crisis Residential Facility, also known as the "Hope House," will provide a facility for a 24-hour residential treatment program. Such a program is a viable alternative to hospitalization and will provide a transitional level of care for patients leaving hospitals but needing further assistance while re-entering the community. This will be a 6,600 square foot, two-story facility that includes space for 16 residents. Construction completion is scheduled for December 2013. The total project cost is $5 million.

- Regional Renewable Energy Procurement Project - The county is participating and 6 sites have been identified to potentially have solar arrays installed. The request for proposals has been issued.

- Received a $1.2 million grant from the Bay Area Air Quality Management District for a solar photo voltaic system and lighting efficiency project at 151 Linus Pauling Drive in Hercules. The grant funds 97% of the project costs. The proposed improvements at 151 Linus Pauling will decrease the energy bill by approximately 75%. Based on the latest 12 months electric billing, the savings amount to approximately $60,000 per year.

- Transferred the county facility at 254 24th Street, Richmond to the City of Richmond for the West County Family Justice Center. As part of the agreement the City of Richmond agreed to fund the necessary building improvements and provide space to the county's Zero Tolerance for Domestic Violence Program.

County's long-term liability for Other Postemployment Benefits (OPEB).

The Board of Supervisor's actions, to date, have had a significant impact on the county's original 2006 OPEB liability of $2.57 billion and annual required contribution (ARC) of $216.3 million. The reductions reflect health plan changes, caps on county contributions, and labor concessions that are summarized below:

- Negotiated caps on county contributions for the majority of labor organizations.

- Compared to the county's original OPEB valuation from 2006, the county's Unfunded Actuarial Accrued Liability (UAAL) has declined by 62.3% (from $2.57 billion to $968.3 million).

- The normal cost has declined 78.9% (from $130.6 million to $27.5 million).

- The annual required contribution (ARC) has declined by 53.9% (from $216.3 million to $99.7 million).

- In December 2010, the county authorized adoption of the Public Agencies Retirement Services (PARS) Post-Retirement Health Care Plan Trust Agreement to manage its OPEB irrevocable trust account and in

2011 began transferring assets into that trust. The county continues to deposit $20 million into the trust on an annual basis.

- The county pre-funded 6% of its OPEB obligation. Total OPEB trust assets were $114.6 million as of the end of fiscal year 2012-2013.

Relevant Financial Policies

The Board of Supervisors has adopted a comprehensive set of financial management policies to provide for: (1) the annual adoption of a policy for the prudent investment of county funds; (2) establishing a Treasury Oversight Committee; (3) establishing and maintaining a General Fund reserve; (4) establishing formal fiscal policies regarding the adoption and maintenance of an annual balanced budget; and (5) establishing parameters for issuing and managing debt. Each of these financial management policies is described below.

Investment Policy. The county annually adopts an investment policy (the "Investment Policy") governing the county's investment of funds in the County Treasurer's Investment Pool, which as of June 30, 2013, held assets in the approximate amount of $2.1 billion. The Board approved the most recent update to the Investment Policy on June 4, 2013.

Treasury Oversight Committee. The Treasury Oversight Committee is composed of seven members: the County Superintendent of Schools; a representative selected by a majority of the presiding officers of the governing bodies of the school districts and community college districts in the county; a representative selected by a majority of the presiding officers of the legislative bodies of the special districts in the county that are required or authorized to deposit funds in the County Treasury; a representative appointed by the Board of Supervisors; and three members of the public nominated by the County Treasurer-Tax Collector.

The Treasury Oversight Committee is responsible for conducting a quarterly review of the county investment portfolio and annually updating the Investment Policy.

Reserve Policy. The Reserve Policy requires the county to maintain a General Fund balance equal to a minimum of 10% of General Fund revenues and an unassigned fund balance equal to a minimum of 5% of General Fund revenues. Reserves exceeding the minimum are applied only to one time uses, such as additional reserves or capital projects, up to an amount equal to 1% of General Fund revenues. The reserves can only be used in emergencies and if accompanied by a Board-approved plan to restore reserves to the target levels. The county's audited financial report for fiscal year 2012-2013 confirms compliance with the reserve policy: the total General Fund balance was 15.3% of General Fund revenues and the unassigned portion was 9.4%.

Budget Policy. The objectives of the Budget Policy are to establish best practices for the county's budget process and requirement for preparation of multi-year budget projections. Among other things, the Budget Policy requires the adoption of structurally balanced budgets and requires mid-year updates on budget status by department, with corrective actions presented to the Board within 30 days for any cost centers over budget.

Debt Management Policy. The Debt Management Policy (Policy) formalized guidelines for the issuance and management of various types of debt instruments and other financial obligations. The Debt Management Policy provides that the county will undertake multi-year capital planning and sets forth guidelines for the term of debt issues, refunding savings targets, and other structural debt features.

The Debt Management Policy established a Debt Affordability Advisory Committee (DAAC) that evaluates the viability of any proposed debt-financing, monitors and evaluates the county's performance against various debt

ratio benchmarks, and annually prepares a comprehensive debt capacity report for the County Administrator. The DAAC monitors specific statistical measures and compares them to those of other counties, rating agency standards, and the county's historical ratios.

Investment Pool Rating. The Contra Costa County Investment Pool (Pool) was rated by Standard & Poor's (S & P) on March 31, 2013. The Pool was assigned a fund credit quality rating of "AAAf" and a fund volatility rating of "S1+." The "AAAf" rating is S & P's highest fund credit quality rating with the "S1+" volatility rating reflecting low sensitivity to changing market conditions. In order to maintain current and accurate ratings, S & P monitors the portfolio holdings on a regular basis. The Pool has maintained its AAAf and S1+ ratings since first rated in November 2007.

Workers' Compensation. The Board maintains a Workers' Compensation Internal Service Fund funding policy. The objective of the policy was to establish a targeted minimum confidence level of 80%. The objective again was exceeded and was in excess of 95% during fiscal year 2012-2013. In the last few years, the county transfers were lowered to approximately $17 million from $20 million annually to the Workers' Compensation Internal Service Fund and still meet the Board's funding objective.

Major Initiatives

Agriculture

The Canine Program continues to successfully pass the U.S. Department of Agriculture certification requirements. The two teams continue to work regionally in 12 Greater Bay Area counties and alerted on a total of 35,637 parcels at USPS, FedEx, and UPS. There were a total of 2,261 unmarked packages of Agricultural commodities that were intercepted. Within these parcels, 89 pests were discovered which were rated as serious exotic pests. The Canine Program has successfully expanded to include two U.S. Post Office facilities.

Two new infestation sites of the A-rated pest, Japanese Dodder, were found in 2012 on residential properties. All infested plant material was removed from these properties and monitoring of the 46 previously infested properties continues to assure eradication of this serious pest.

Assessor

The Department completed the final training on the new transaction-based Land Information System (LIS) upgrade, which has improved efficiencies and streamlined the work flow between appraisal and support staff.

Clerk-Recorder

The Department has completed the Social Security Redaction program ahead of State timelines.

The Department has successfully launched a Real Estate Fraud Notification Program in conjunction with the District Attorney and Assessor. A case of fraud was identified within the first few weeks of the program, and the case was prosecuted.

Conservation and Development (DCD)

The Department implemented state-mandated requirements for reducing construction and demolition debris and for commercial recycling. In April 2012, DCD initiated procedures at the Application and Permit Center

that enable residents and businesses to demonstrate compliance with county and state mandates for recovery of debris generated by construction and demolition projects permitted by the county.

Library

The Department was awarded the 2012 National Medal for Museum and Library Service by the Institute of Museum and Library Services. The National Medal is the nation's highest honor conferred on libraries for service to the community and celebrates institutions that make a difference for individuals, families, and communities. Specifically cited in the award were Library-a-Go-Go, Snap & Go, and Discover & Go, programs which demonstrate and fulfill the Library's mission to bring library service to the users, whenever and wherever it is needed.

Employment and Human Services (EHSD)

The Department implemented technical enhancements, including the District Office Lobby Management System: Client Self-Check-in Kiosks, Electronic Display Monitors, a software system to manage client interactions, and increased access to Benefits CalWIN (BCW) to apply for benefit programs and access information on-line through computers provided in the district office lobbies.

Health Services

On July 1, 2012, the Hospital and Health Centers, the Contra Costa Health Plan, and Detention Health Services implemented CCLink, the Health Services electronic medical record information system. During the post-live period, steady progress was made in adopting this new technology. To help with the ongoing implementation process, additional technology support teams were deployed, ongoing training sessions were held. and an Inpatient Help Desk was set up at the hospital. In addition, the scheduling system was redesigned to make it easier for patients to make return appointments, and steady progress was made in developing myccLink, the online portal that will allow patients to review, make, or cancel appointments; view selected portions of their medical record; enable patients to receive selected lab results; communicate with their physician via secure messaging regarding health concerns; request prescription refills; and view links to other sites that will provide health information. In May 2013, Health Services successfully submitted the Hospital attestation for the Year 1 Medicare Electronic Health Record (EHR) Incentive Program payment and the Year 2 Medi-Cal EHR Incentive Program payment.

The Hospital and Health Centers met performance improvement goals and key milestones as a condition of the Delivery System Reform Incentive Payments (DSRIP) plan. An executive arm of the Hospital and Health Centers Performance Improvement Committee was created to administer the quality process and insure all improvement work is fully vetted and evaluated.

Ambulatory Care Services was redesigned to improve access and timeliness to primary and specialty care by adding telephone consultations with MDs, protocol driven care, and group appointments. Access to Ambulatory Care Services was increased by developing Patient Centered Medical Home teams.

The Contra Costa Health Centers initiated integrated behavioral health care at two clinic sites.

The Contra Costa Health Plan expanded the 340B Pharmacy Program to increase cost savings.

Medical and Mental Health services were expanded for non-insured patients/clients by enrolling them into the Low Income Health Program.

Public Health addressed the epidemic of childhood obesity and the role of sugar sweetened beverages through the "Rethink Your Drink" education campaign. The campaign urges youth and families to make healthy drink choices by choosing water and other healthy drinks instead of sugar-sweetened drinks like soda, sports drinks, and energy drinks. The campaign also works to educate the public on the considerable amount of added sugar and calories in sugary drinks and the link between sugary drinks and the rising rates of obesity in children.

Environmental Health made a Smartphone/iPhone app available to the public that makes food facility inspection information more readily accessible.

The outdated software system used to track Environmental Health activities and billing-related activities was upgraded. A related software application for field inspections was implemented.

The safety of the Detention staff was improved by working with Risk Management to develop a comprehensive employee and workplace safety program. Detention Safety Representatives now conduct monthly site inspections at all five detention facilities and Detention Safety Coordinators conduct quarterly site visits to all five detention facilities.

Hazardous Materials worked with the U.S. Chemical Safety and Hazard Investigation Board, U.S. Environmental Protection Agency, Cal/OSHA, and the Bay Area Air Quality Management District to investigate the circumstances surrounding the cause of the Chevron refinery fire on August 6, 2012.

Office of the County Administrator

On March 15, 2013, the county entered into a contract with Covered California to be the only county, in partnership with the state, to operate one of three call centers that will assist eligible California residents with securing health care coverage, a key component of implementing California's plan for federal health care reform.

An office of AB 109 programs was established pursuant to the fiscal year 2012-13 Public Safety Realignment budget, which has taken a lead role in implementing public safety realignment within Contra Costa County. This effort has included establishing "Community Programs," providing resources to community-based providers of employment, housing and mentoring services for the reentry population, developing a Reentry Resource Guide, and contracting for data collection and program evaluation services for the County's AB 109 program.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Distinguished Budget Presentation Award to the county in recognition of its Recommended Budget. This was the county's third time to receive the award. To receive the award, the county had to satisfy recognized guidelines for effective budget presentation. The guidelines are designed to assess how well an entity's budget serves as a policy document, financial plan, operational guide, and communications device.

Office of the Auditor-Controller

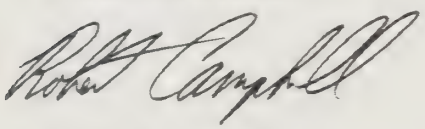
Contra Costa County received the State Controller's "Award for Achieving Excellence in Financial Reporting." This award serves to recognize that the county submitted an accurate and timely financial report for the fiscal year ended June 30, 2012. The county's reporting excellence helps the State Controller's Office publish accurate and useful local government financial data in the Counties Annual Report. Policymakers and other interested parties throughout California rely on the quality of this uniformly reported information.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Contra Costa County for its comprehensive annual financial report for the fiscal year ended June 30, 2012. This was the thirty-first consecutive year the county has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Office of the Auditor-Controller. I would like to express my appreciation to all members of the Office who assisted and contributed to its preparation. I would also like to thank the members of the Board of Supervisors and the County Administrator for conducting the financial operations of the county in a responsible and progressive manner.

Respectfully submitted,



Robert R. Campbell
Auditor-Controller

COUNTY OF CONTRA COSTA

PUBLIC OFFICIALS

June 30, 2013

ELECTED OFFICIALS

Supervisor, District 1	John M. Gioia
Supervisor, District 2	Candace Andersen
Supervisor, District 3	Mary K. Piepho
Supervisor, District 4	Karen Mitchoff
Supervisor, District 5	Federal D. Glover
Assessor	Gus S. Kramer
Auditor-Controller	Robert R. Campbell
Clerk-Recorder	Joseph Canciamilla
District Attorney-Public Administrator	Mark A. Peterson
Sheriff-Coroner	David O. Livingston
Treasurer-Tax Collector	Russell V. Watts

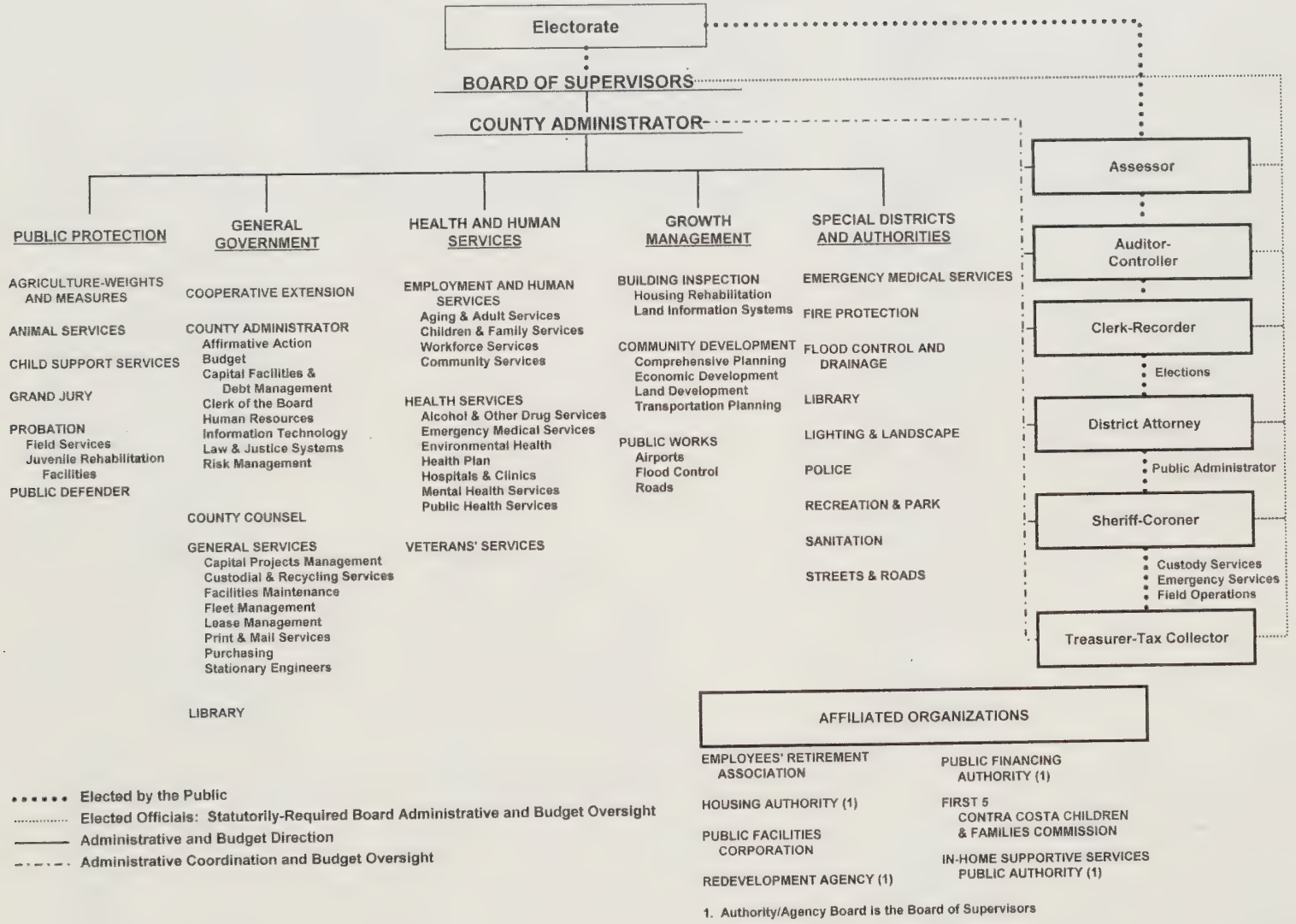
APPOINTED OFFICIALS

County Administrator	David Twa
County Counsel	Sharon Anderson
County Librarian	Barbara Flynn
County Probation Officer	Philip Kader
Director of Animal Services	Glenn Howell
Director of Child Support Services	Linda Dippel
Director of Conservation and Development	Catherine Kutsuris
Director of Cooperative Extension	Shelley Murdock
Director of Employment and Human Services	Kathy Gallagher
Director of Health Services	William Walker, MD
Director of Human Resources/Assistant County Administrator	Ted Cwiek
Director of Public Works	Julie Bueren
Agricultural Commissioner-Director of Weights and Measures	Vincent L. Guise
Chief Information Officer	Ed Woo
Public Defender	Robin Lipetzky
County Veterans' Services Officer	Nathan D. Johnson
Contra Costa County Fire Protection District	Chief Daryl Louder
Crockett-Carquinez Fire Protection District	Chief Jerry Littleton, Jr.

AFFILIATED ORGANIZATIONS

Administrator, Contra Costa County Employees' Retirement Association	Marilyn Leedom
Executive Director, First 5 Contra Costa Children and Families Commission	Sean Casey
Executive Director, Housing Authority of the County of Contra Costa	Joseph Villarreal
Executive Director, County of Contra Costa Public Financing Authority	David Twa
Executive Director, Successor Agency to the Contra Costa County Redevelopment Agency	David Twa
Executive Director, In-Home Supportive Services Public Authority	John Cottrell

Organizational Chart of Contra Costa County



1. Authority/Agency Board is the Board of Supervisors

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Contra Costa

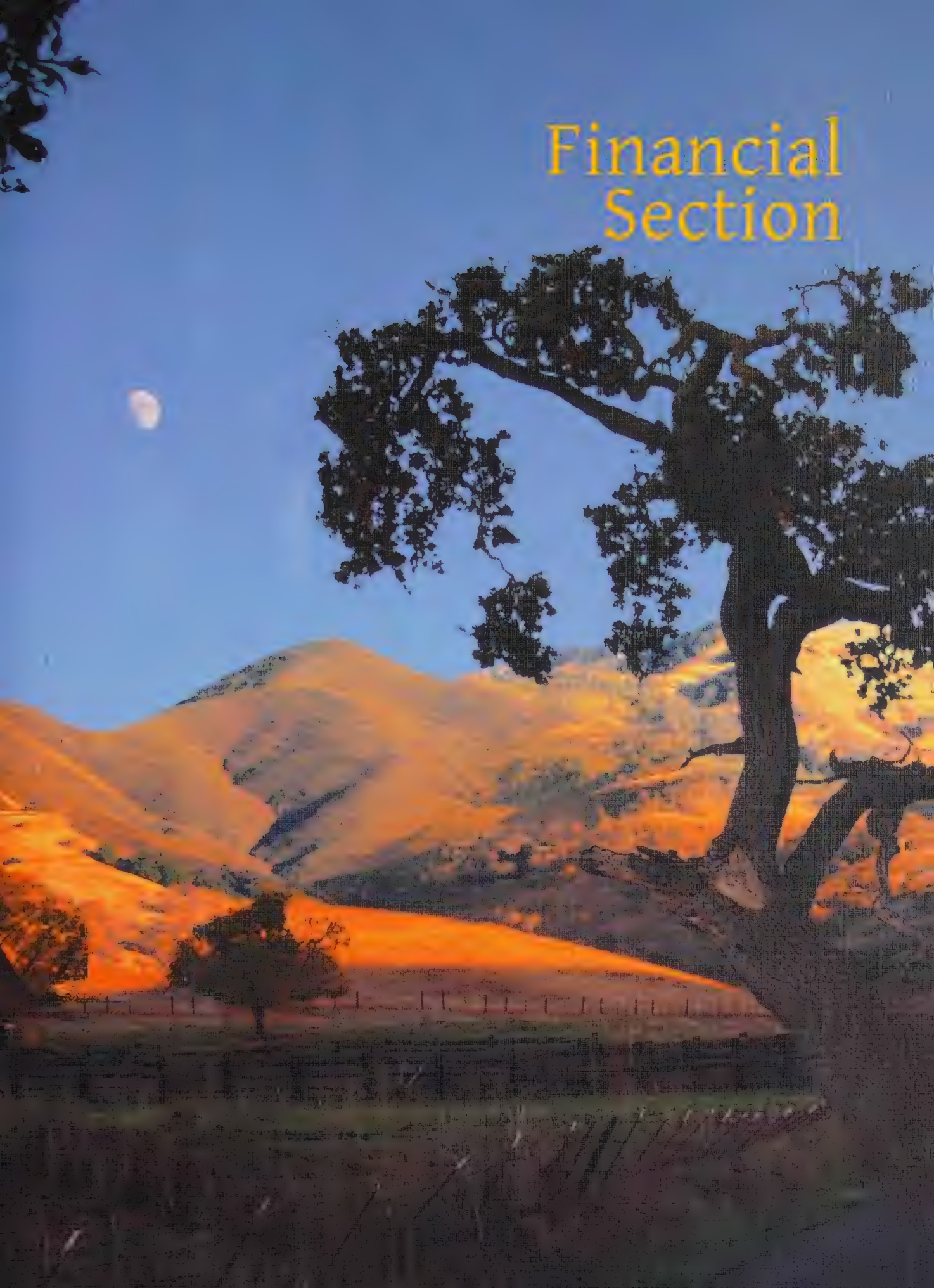
California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

Executive Director/CEO

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA



Financial Section

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors of
the County of Contra Costa
Martinez, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Contra Costa, California (County), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Contra Costa County Employees' Retirement Association – fiduciary fund, First 5 Contra Costa Children and Families Commission – discretely presented component unit, and Housing Authority of the County of Contra Costa – discretely presented component unit, which collectively represent the following percentages of assets, net positions/fund balances, and revenues/additions of the following opinion units as of and for the year ended June 30, 2013:

Opinion Unit	Assets	Net Positions/ Fund Balances	Revenues/ Additions
Aggregate discretely presented component units	100%	100%	100%
Aggregate remaining fund information	72%	78%	20%

Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for those entities, are based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in

the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

Implementation of New Accounting Pronouncements

As discussed in Note 1(B) to the financial statements, effective July 1, 2012, the County adopted the provisions of the following Governmental Accounting Standards Board (GASB) statements.

- GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements;*
- GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements; and*
- GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.*

Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedules of funding progress, and the budgetary comparison schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual

fund statements and budgetary schedules, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and budgetary schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the reports of the other auditors, the combining and individual fund statements and budgetary schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2013 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Macias Gini & O'Connell LLP

Walnut Creek, California
December 18, 2013

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

This section of the County of Contra Costa's Comprehensive Annual Financial Report presents a discussion and analysis of the financial activities of the county for the fiscal year ended June 30, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we furnished in our Letter to the Board of Supervisors and Citizens of the County.

Financial Highlights

- The government-wide assets of the county exceeded its liabilities at the close of fiscal year 2012-2013 by $740,596,000 (net position), a 12.1% decrease from the prior year. Of this amount, $738,167,000 represented the county's net investment in capital assets, an increase of 1.1%. Of the remaining net position, $393,532,000 was restricted for specific purposes (restricted net position), an increase of 6.6%, and net position available to meet the county's ongoing obligations to its citizens and creditors was in deficit by $391,103,000, an increase in the net deficit of 52.4%. The significant increase in the deficit balance of unrestricted net position was due to an adjustment of beginning net position relating to an increase in the prior year's net OPEB obligation. See Note 2 in the "Notes to the Basic Financial Statements."

- As of June 30, 2013, the county's governmental funds reported, in the fund financial statements, ending fund balance of $579,855,000, an increase of 11.4% from the prior year. Of this total amount, $192,136,000 (33.1%), is available to meet the county's current and future needs.

- Available (committed, assigned, and unassigned) fund balance, in the county's chief operating fund, the General Fund, at year end was $174,607,000 or 15.7% of its total expenditures for the year.

- As of June 30, 2013, the county's enterprise funds reported, in the fund financial statements, ending net position of $99,288,000, a decrease of 6.7% from the prior year. Of this total amount, $35,135,000 (35.4%), is available to meet the county's current and future needs.

- Net position of the internal service funds was $11,551,000, a decrease of $14,206,000 from the prior year.

- The county's total debt decreased by $64,430,000 (7.1%) during fiscal year 2012-2013.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the county's basic financial statements. The county's basic financial statements are comprised of three parts as follows: (1) **government-wide** financial statements; (2) **fund** financial statements; and (3) **notes** to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the county's finances in a manner similar to a private-sector business.

The **statement of net position** presents information on all of the county's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the county is improving or deteriorating.

The **statement of activities** presents information showing how the county's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that only will result in cash flows in future fiscal periods, such as revenues pertaining to uncollected taxes and expenses pertaining to earned but unused vacation and sick leave.

Both of the government-wide financial statements distinguish functions of the county that principally are supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all, or a significant portion, of their costs through user fees and charges (business-type activities). The governmental activities of the county include general government, public protection, health and sanitation, public assistance, education, public ways and facilities, and recreation and culture. The business-type activities of the county include the County Hospital, Health Maintenance Organization (HMO) Medi-Cal Plan, Health Maintenance Organization (HMO) Commercial Plan, Airport, Sheriff Law Enforcement Training Center, Child Care Enterprise, and Major Risk Medical Insurance.

Fund Financial Statements

The fund financial statements report groupings of related accounts and are used to maintain control over resources that have been segregated for specific activities and objectives. The county, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the county can be divided into three categories as follows: (1) **governmental** funds, (2) **proprietary** funds, and (3) **fiduciary** funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of resources that are available for spending as well as on balances of resources that are available for spending at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Since the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the county's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The county maintains 25 individual governmental funds (e.g. general fund, special revenue funds, debt service funds, capital projects fund and permanent fund) for reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Contra Costa County Fire Protection District Special Revenue Fund, Health and Sanitation Special Revenue Fund, and Other Special Revenue Fund which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of those nonmajor governmental funds is provided in the form of combining statements and schedules elsewhere in this report.

The county adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget.

Proprietary funds used by the county are of two different types as follows: (1) enterprise funds, and (2) internal service funds. Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail.

- **Enterprise funds** are used to report the same functions presented as business-type activities in the government-wide financial statements. Information is presented separately in the enterprise funds sections of the proprietary fund statement of net position and in the proprietary fund statement of revenues, expenses, and changes in net position for the County Hospital Enterprise Fund, HMO Medi-Cal Plan, and HMO Commercial Plan, which are considered to be major funds. Data from the other enterprise funds are combined into a single, aggregated presentation. Individual fund data for each of those nonmajor enterprise funds is provided in the form of combining statements and schedules elsewhere in this report.

- **Internal service funds** are used to accumulate and allocate costs internally among the county's various functions. The county uses internal service funds to account for its administrative costs and payment of claims for its various insurance programs to protect county assets and employees. During fiscal year 2008 – 2009, an internal service fund for fleet services was established to account for the rental of motor vehicles to other departments and related costs. The internal service funds are allocated between the governmental functions and business-type activities in the government-wide financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

Fiduciary funds are used to account for resources held for the benefit of entities legally separate from the county and individuals, which are not part of the reporting entity. The Contra Costa County Employees' Retirement Association (CCCERA) pension plan, the Contra Costa County Other Postemployment Benefit (OPEB) irrevocable trust fund, the county's investment trust fund, private-purpose trust funds, and agency funds are reported under fiduciary funds. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the county's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the county's major governmental funds budget and actual comparisons, and schedules of funding progress for the employees' retirement plan and other postemployment benefits.

Combining Statements and Schedules

The combining statements and schedules referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplementary information (other than MD&A).

Component Units

The blended component units, as described in Note 1.A in the "Notes to the Basic Financial Statements," are included in all three parts of the county's basic financial statements. The county and its blended component units constitute the primary government. In addition to the blended component units, the government-wide financial statements and the notes to the basic financial statements also include the discretely presented component units described in Note 1.A in the "Notes to the Basic Financial Statements."

GOVERNMENT-WIDE FINANCIAL ANALYSIS

COUNTY'S NET POSITION
June 30, 2013 and 2012
(In Thousands)

	Governmental Activities		Business-type Activities		Total		Increase/ (Decrease)
	2013	2012	2013	2012	2013	2012	Percent Change
Assets:							
Current and other assets	$ 1,258,741	1,243,253	208,535	215,588	1,467,276	1,458,841	0.6 %
Capital assets	829,062	829,917	197,371	188,814	1,026,433	1,018,731	0.8
Total assets	2,087,803	2,073,170	405,906	404,402	2,493,709	2,477,572	0.7 %
Liabilities:							
Current and other liabilities	88,122	118,157	129,930	125,423	218,052	243,580	(10.5) %
Long-term liabilities	1,360,922	1,221,362	174,139	169,951	1,535,061	1,391,313	10.3
Total liabilities	1,449,044	1,339,519	304,069	295,374	1,753,113	1,634,893	7.2 %
Net Position:							
Net investments in capital assets	684,549	672,378	53,618	57,593	738,167	729,971	1.1 %
Restricted	382,997	358,796	10,535	10,535	393,532	369,331	6.6
Unrestricted	(428,787)	(297,523)	37,684	40,900	(391,103)	(256,623)	(52.4)
Total net position	$ 638,759	733,651	101,837	109,028	740,596	842,679	(12.1) %

Analysis of Government-wide Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The county's total assets exceeded total liabilities by $740,596,000 at June 30, 2013. The largest portion of the county's total net position, $738,167,000 (99.7%), reflects its investment in capital assets (e.g., land, infrastructure, buildings, machinery, software, and equipment), less any related debt used to acquire those assets. The county uses capital assets to provide services to citizens; consequently, those assets are not available for future spending. Although the county's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate those liabilities. An additional portion of the county's

total net position, $393,532,000 (53.1%), represents resources that are subject to external restrictions on usage. The major restriction on net position, $367,433,000, is for legally segregated taxes, grants, and fees.

The remaining balance of total net position, $(391,103,000) (-52.84%), is unrestricted. Unrestricted net position of governmental activities is $(428,787,000). It continues to be negative primarily due to the inclusion of the OPEB liability of $(488,397,000) in the primary government.

Unrestricted net position of business-type activities is $37,684,000, which decreased from the prior year primarily due to an increase in revenues being exceeded by an increase in expenses.

The 2013 balances reflect prior year restatements of long-term liabilities and net position, beginning of year. The balances in the 2012 columns do not reflect those restatements.

COUNTY'S CHANGE IN NET POSITION
For the Fiscal Years Ended June 30, 2013 and 2012
(In Thousands)

	Governmental Activities		Business-type Activities		Total		Increase/ (Decrease) Percent
	2013	2012	2013	2012	2013	2012	Change
Revenues:							
Program revenues:							
Charges for services	$ 310,647	298,983	809,026	689,918	1,119,673	988,901	13.2 %
Operating grants and contributions	693,133	639,592	63,210	80,147	756,343	719,739	5.1
Capital grants and contributions	14,444	23,089	5,750	5,755	20,194	28,844	(30.0)
General revenues:							
Taxes	434,156	429,751			434,156	429,751	1.0
Grants/contributions not restricted	14,346	14,422			14,346	14,422	(0.5)
Investment earnings	34,950	53,419			34,950	53,419	(34.6)
Other	23,021	16,657	304	1,164	23,325	17,821	30.9
Total revenues	1,524,697	1,475,913	878,290	776,984	2,402,987	2,252,897	6.7
Expenses:							
General government	152,456	158,709			152,456	158,709	(3.9)
Public protection	522,648	507,852			522,648	507,852	2.9
Health and sanitation	222,567	230,517			222,567	230,517	(3.4)
Public assistance	429,816	408,330			429,816	408,330	5.3
Education	23,508	23,288			23,508	23,288	0.9
Public ways and facilities	30,453	42,252			30,453	42,252	(27.9)
Recreation and culture	1,036	1,139			1,036	1,139	(9.0)
Interest on debt	42,850	52,033			42,850	52,033	(17.6)
County Hospital			482,476	464,449	482,476	464,449	3.9
Airport			4,746	4,310	4,746	4,310	10.1
Sheriff Law Enforcement Training Center			1,382	1,347	1,382	1,347	2.6
Child Care Enterprise			35	59	35	59	(40.7)
HMO Medi-Cal Plan			290,289	184,007	290,289	184,007	57.8
HMO Commercial			120,423	136,726	120,423	136,726	(11.9)
Major Risk Medical Insurance			1,208	803	1,208	803	50.4
Total expenses	1,425,334	1,424,120	900,559	791,701	2,325,893	2,215,821	5.0
Change in net position before transfers	99,363	51,793	(22,269)	(14,717)	77,094	37,076	107.9
Loss on disposal of capital assets	(1,504)		(46)		(1,550)		
Transfers	(15,124)	(30,629)	15,124	30,629			
Extraordinary items		(51,655)				(51,655)	
Change in net position	82,735	(30,491)	(7,191)	15,912	75,544	(14,579)	(618.2)
Net Position, Beginning of Year	733,651	764,142	109,028	131,705	842,679	895,847	(5.9)
Adjustments to beginning net position	(177,627)			(38,589)	(177,627)	(38,589)	360.3
Net Position, Beginning of Year, as Restated	556,024	764,142	109,028	93,116	665,052	857,258	(22.4)
Net Position, End of Year	$ 638,759	733,651	101,837	109,028	740,596	842,679	(12.1) %

Analysis of the Changes in Government-wide Net Position

The county's net position decreased by $102,083,000 during fiscal year 2012-2013. Generally, this resulted from a negative beginning net position adjustment of $177,627,000 and a positive current year activity of $75,544,000. Governmental activities decreased the county's net position by $94,892,000 and business-type activities decreased the county's net position by $7,191,000. The changes are explained below in the governmental activities and business-type activities discussions.

Governmental Activities

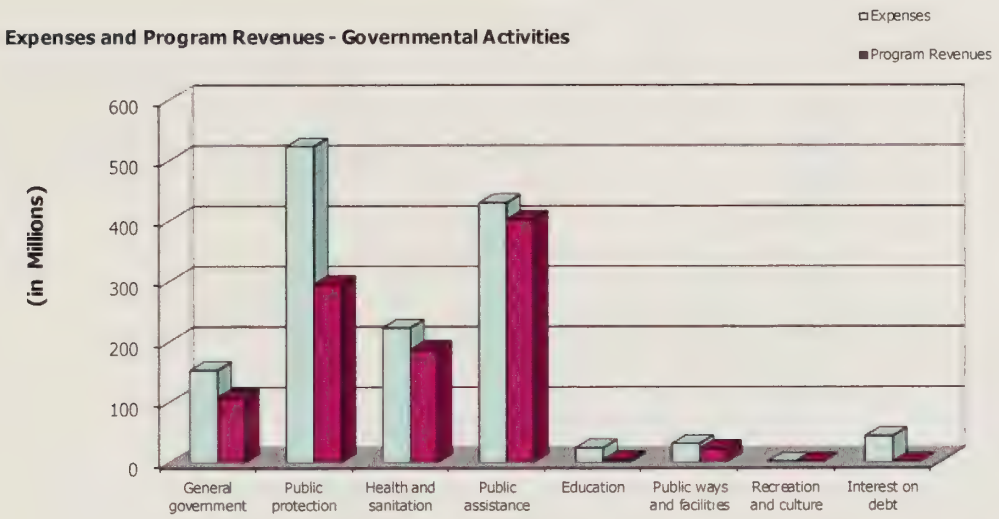
There was a restatement of beginning net position for a recalculation of the county's net other postemployment benefit obligation. This resulted in a decrease to beginning net position of $177,627,000. Current year governmental activities increased the county's net position by $82,735,000. The increase in net position primarily is due to the current year increase in charges for services, operating grants and contributions, tax revenues, and investment earnings. Overall expenses had a slight increase of $1,214,000 (0.1%).

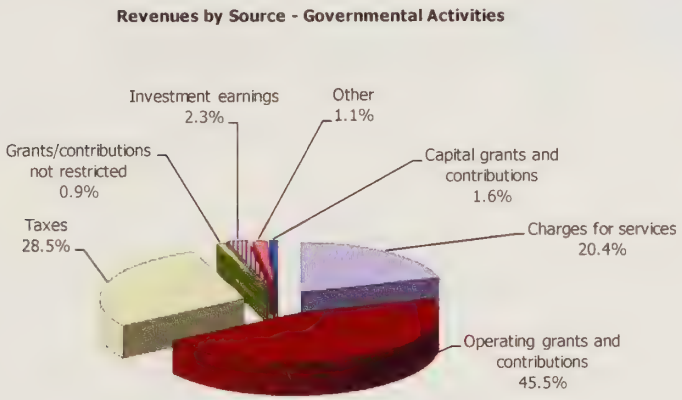
Charges for services increased by $11,664,000 (3.9%). The annual transfer from the Tax Losses Reserve Fund increased for facility improvement and deferred maintenance projects.

The operating grants and contributions reported in governmental activities increased by $53,541,000 (8.4%). The increase in operating grants and contributions primarily relates to an increase in the California AB109 Public Safety Realignment funding.

Overall, tax revenue increased by $4,405,000 (1.0%). Property taxes increased by $1,560,000 (0.4%). A slight improvement of the housing market allowed a rise in assessed valuations causing an increase in property taxes.

Investment earnings decreased by $18,469,000 (34.6%) due to a prior year defeasance of tax allocation bonds, which reduced the amount of payments by the Successor Agency to the Contra Costa County Redevelopment Agency relating to the County of Contra Costa Public Financing Authority debt.

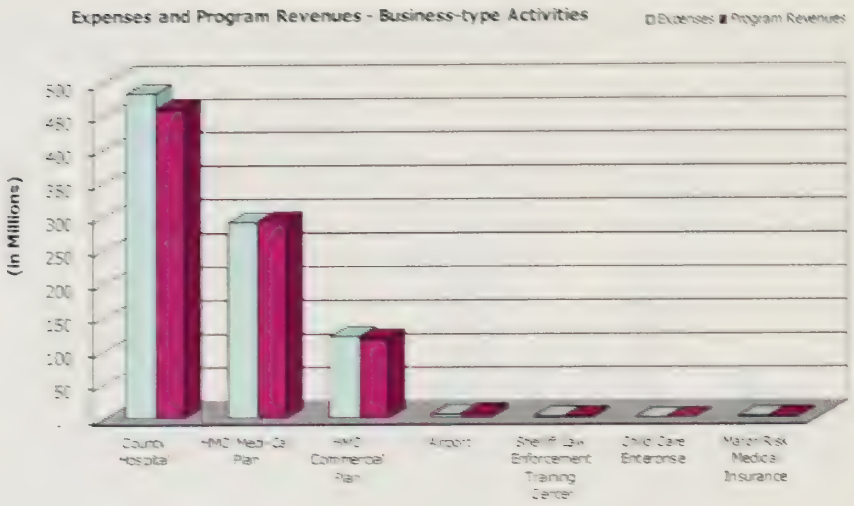


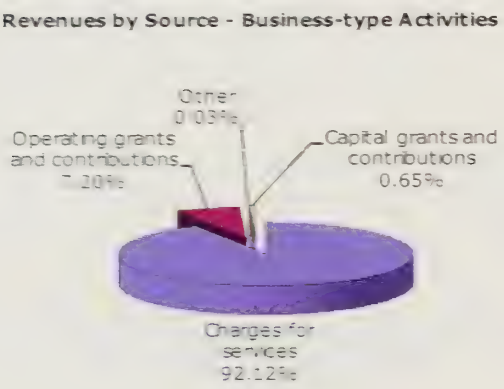


Business-type Activities

Overall, business-type activities decreased the county's net position by $7,191,000. While program revenues increased by $102,166,000 expenditures increased by $108,858,000. The HMO Medi-Cal Plan had a significant increase in program revenues of $103,982,000 and expenses of $106,282,000. Additionally, the County Hospital had a significant increase in program revenue relating to an increase in Delivery System Reform Incentive Pool payment.

Expenses exceeded program revenues for the County Hospital, HMO Commercial Plan, Sheriff Law Enforcement Training Center, Child Care Enterprise, and Major Risk Medical Insurance.





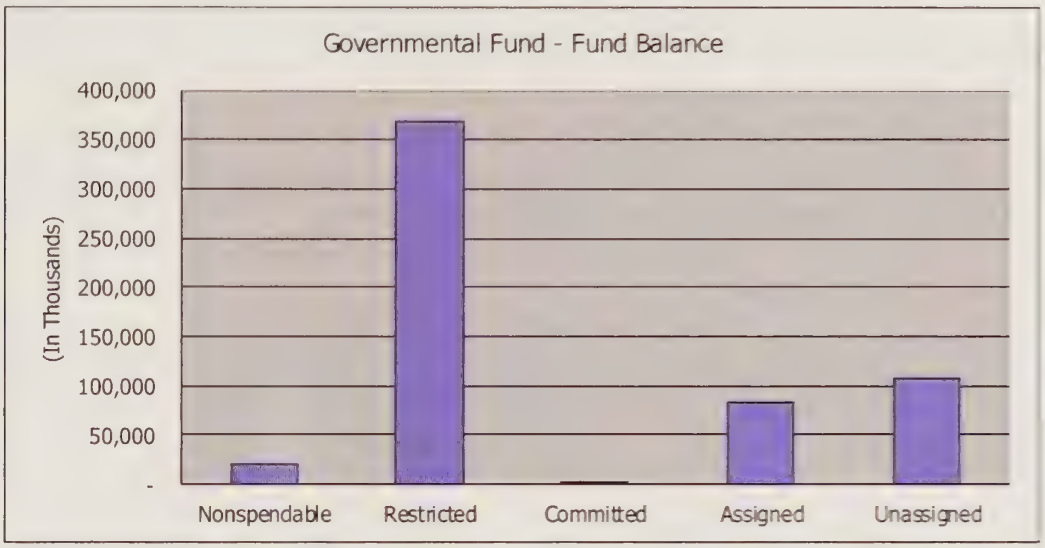
FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The county uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The following is an analysis of the activities of the county's funds for fiscal year 2012-2013 as reported in the fund-basis financial statements.

Governmental Funds

The focus of the county's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful to assess the county's financing requirements. In particular, unrestricted (committed, assigned, and unassigned) fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. Types of governmental funds reported by the county include the general, special revenue, debt service, capital projects, and permanent funds.

As of June 30, 2013, the county's governmental funds reported combined ending fund balances of $579,855,000, an increase of $59,521,000 in comparison with the prior year. Approximately $192,136,000 (33.1%) of those fund balances is available to meet the county's current and future needs. The remainder of the fund balances $387,719,000 (66.9%) either is nonspendable or restricted for specific spending.



General Fund

The General Fund is the primary operating fund of the county. At June 30, 2013, the available fund balance was $174,607,000, an increase of $45,109,000 (34.8%) in comparison with the prior year, while total general fund balance was $187,508,000, an increase of $35,148,000 (23.1%) in comparison with the prior year. As a measure of the General Fund's liquidity, both available fund balance and total fund balance can be compared to total fund expenditures. Unrestricted fund balance represents 15.8% of total General fund expenditures, while total fund balance represents 16.9%. For the prior year, those figures were 11.9% and 14.1%, respectively.

General Fund revenues increased by $88,891,000 (7.8%), while expenditures increased by $24,404,000 (2.3%) in comparison with the prior year. Revenues exceeded expenditures by $117,963,000 (10.6%), in comparison with $53,746,000 in the prior year.

Revenues

Taxes increased by $8,033,000 (2.8%). The increase was due to an increase of property taxes, sales and use taxes, and taxes in lieu of sales and use tax.

Fines, forfeitures, and penalties increased by $12,885,000 (85.2%). The annual transfer from the tax losses reserve fund increased for facility improvement and deferred maintenance projects.

Charges for services revenue decreased by $7,012,000 (3.5%). The majority of that decrease was the refund of property tax administration fees resulting from the Supreme Court of California's ruling on case S185457.

Other revenue increased by $71,148,000 (51.1%) primarily due to a recategorization of transfers to reimbursements in the current year and increase in state realignment funds.

Expenditures

Health and Sanitation expenditures increased by $12,268,000 (5.6%). The most significant increases were in Mental Health $9,871,000 (7.0%) and Public Health $4,507,000 (11.8%).

Public Assistance expenditures increased by $11,820,000 (3.2%). The most significant increases were in Employment and Human Services Department-Aging & Adult $5,439,000 (5.1%), Employment and Human Services Department-Workforce Services $4,205,000 (3.5%), and Community Development $6,521,000 (140.7%).

Public Ways and Facilities decreased by $5,527,000 (14.5%). There was a decrease in Road Construction of $6,763,000 (75.5%) and an increase in Public Works of $1,516,000 (4.9%).

CCC Fire Protection District Special Revenue Fund

The CCC Fire Protection District Special Revenue Fund provides fire and emergency medical services to nine cities and certain unincorporated areas in the county. The District's fund balance increased by $3,689,000 (16.8%) during fiscal year 2012- 2013.

Revenues, primarily taxes and other revenue, increased by $6,344,000 (7.1%), while expenditures, such as salaries and benefits decreased by $1,278,000 (1.4%).

Health and Sanitation Special Revenue Fund

The Health and Sanitation Special Revenue Fund accounts for a variety of health and sanitation services. The fund is financed by state grants, the county's share of the tobacco tax, and user fees. The Health and Sanitation Special Revenue fund balance increased by $10,464,000 (21.1%).

Revenues, primarily intergovernmental, increased by $13,591,000 (45.7%). Expenditure transfers increased by $25,539,000 (159,618.8%) and interfund transfers out decreased by $27,014,000 (99.8%) due to a current year reclassification.

Other Special Revenue Fund

The Other Special Revenue Fund accounts for the activities of several non-grant special revenue funds. It includes State Aid Realignment, Fish and Game, Survey Monuments, Victim Assistance, Sans Crainte Drainage and county water districts. The Other Special Revenue fund balance increased by $11,743,000 (29.4%).

Revenues, primarily intergovernmental, increased by $37,501,000 (33.2%). Expenditure transfers increased by $44,048,000 (63.7%) and interfund transfers out decreased by $12,953,000 (79.4%) due to a current year reclassification.

Nonmajor Funds

The composition of funds included in the nonmajor governmental funds changed in the current fiscal year due to reclassification of the Road Special Revenue Fund from major to nonmajor, and the reclassification of the Health

and Sanitation Special Revenue Fund and Other Special Revenue Fund from nonmajor to major. The fund balance for the nonmajor special revenue funds decreased by $15,054,000 (6.2%) during fiscal year 2012-2013. Revenues, primarily intergovernmental revenues decreased by $108,058,000 (37.1%). Public assistance and public protection expenditures decreased by $100,609,000 (46.8%), and public ways and facilities expenditures increased by $38,261,000 (849.9%).

Debt service funds had an increase in fund balance of $1,420,000 (6.6%) and the capital projects fund had no change in fund balance.

Proprietary Funds

As mentioned earlier, the county's proprietary fund financial statements provide the same type of information found in the government-wide financial statements but in more detail.

Net position at June 30, 2013, was $63,872,000 for the County Hospital Enterprise Fund, $8,183,000 for the HMO Medi-Cal Plan, $5,728,000 for the HMO Commercial Plan, and $21,505,000 for the nonmajor enterprise funds. As a result of operations during the year, net position of the County Hospital Enterprise Fund decreased by $10,572,000, net position of HMO Medi-Cal Plan increased by $1,067,000, net position of HMO Commercial Plan increased by $778,000 and net position of the nonmajor enterprise funds increased by $1,631,000.

Net position of the internal service funds was $11,551,000. As a result of operations during the year, the net position of the Workers' Compensation Insurance Fire Protection Internal Service Fund decreased by $1,892,000, increasing the deficit net position balance to $10,785,000; and, the Workers' Compensation County General Internal Service Fund decreased by $10,556,000, creating a deficit net position balance of $4,333,000. The remaining internal service funds had an overall decrease of $1,758,000, which did not result in any further deficit net position balances.

GENERAL FUND BUDGETARY HIGHLIGHTS

The county's final budget differs from the original budget in that it contains carry-forward appropriations for various programs and projects and supplemental appropriations approved during the fiscal year. Total budgeted revenues were decreased by $351,000 (0.03%) in the final budget. Actual revenues were less than final budgeted revenues by ($771,000) (0.1%). Total budgeted expenditures increased by $24,688,000 (2.1%) in the final budget. Actual expenditures were less than final budgeted expenditures by $81,715,000 (6.9%). Significant factors impacting those changes were as follows:

Original Budget vs. Final Budget

Revenue Variances

- Fines, forfeitures, and penalties revenue increased from the annual transfer from the Tax Losses Reserve Fund in the categorization of deferred maintenance projects.
- Intergovernmental revenue decreased mainly due to less than anticipated state aid in Realignment-Mental Health revenues.

- Other revenue increased primarily due to new revenue received for California AB109 Public Safety Realignment for department and community programs. Additionally, there was a change in revenue classification for Employment and Human Services Department's Aging and Adult program.

Expenditure Variances

- The Final Budget for General Government-Administrator included appropriations for California AB109 Community Corrections Partnership community based programs funded during the current year.
- The Final Budget for General Government-Assessment Litigation Services re-appropriation was due to a planned increase in activities.
- The Final Budget for General Government-Building Maintenance and Telecommunications re-appropriations were due to planned increases in activities.
- The Final Budget for Public Protection-Office of the Sheriff salaries & benefits and services & supplies increased based upon updated expenditure estimates.
- The Final Budget for Public Protection-Jail programs increased to appropriate the California AB109 Public Safety Realignment revenue as approved by the Community Corrections Partnership and Board of Supervisors.
- The Final Budget for Public Protection-Emergency Services increased due to appropriation adjustments based on higher than anticipated expenditures.
- The Final Budget for Health and Sanitation-Mental Health, Public Health, and Substance Abuse services and supplies increase reflects increased cost above the adopted budget level based on updated estimates.

Final Budget vs. Actual Amounts

Revenue Variances

- Tax revenue (property) was higher than expected by approximately $12,302,000.
- Intergovernmental revenue was lower than expected, by approximately $13,319,000, primarily for Probation, Emergency Services, and Community Services programs.
- Charges for services revenue was lower than expected by approximately $23,541,000 for Sheriff's Law Enforcement Services, Health Services-Environmental Health fees, and Mental Health Services-Medi-Cal.
- Other revenue was higher than expected by approximately $22,203,000 primarily due to a reallocation of funds in the Sheriff-Contract Services, Probation Programs and Facilities, and Health Services-Alcohol and Other Drugs areas.

Expenditure Variances

- General Government - Administrator expenditures for Community based programs and Contra Costa Television (CCTV) were less than budgeted.
- General Government - Employee Benefits expenditures for Medicare Part D were less than budgeted.
- General Government - Facilities Life Cycle Improvement Program expenditures for deferred maintenance projects were less than budgeted.
- General Government - Plant Acquisition expenditures were less than budgeted because the budget included appropriations for Sheriff's Facilities improvements and other capital projects that were not completed during the year. In addition, non-essential projects were deferred.
- Public Protection - Jail salaries and employee benefits expenditures were less than anticipated due to budgeted positions not being filled.
- Public Protection - Emergency Services expenditures were less than budgeted because less grant money was available for the purchase of radio and communication equipment than anticipated.
- Public Protection - Law and Justice Systems' services supplies expenditures were less than budgeted mostly due to CMS implementation costs not yet being incurred.
- Public Assistance - Community Services expenditures for child care services' salaries and benefits and Head Start Operations' expenditure transfers were less than anticipated.

CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITIES

Capital Assets

Capital assets for the governmental and business-type activities are presented below to illustrate changes from the prior year:

COUNTY'S CHANGES IN CAPITAL ASSETS
(Net of Depreciation)
(In Thousands)

	Governmental activities		Business-type activities		Total		Increase/ (Decrease)
	2013	2012	2013	2012	2013	2012	Percent Change
Infrastructure	$ 395,661	364,753			395,661	364,753	8.5 %
Land	67,594	67,593	15,516	15,516	83,110	83,109	0.0
Structures and improvements	260,696	278,727	153,834	112,647	414,530	391,374	5.9
Equipment	41,174	39,258	15,719	16,468	56,893	55,726	2.1
Intangibles	1,871	1,552	3,604	5,740	5,475	7,292	(24.9)
Construction in progress	62,066	78,034	8,698	38,443	70,764	116,477	(39.2)
Total	$ 829,062	829,917	197,371	188,814	1,026,433	1,018,731	0.8 %

The county's investment in capital assets for its governmental and business-type activities as of June 30, 2013, was $1,026,433,000 (net of accumulated depreciation). The investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, software, park facilities, roads, highways, drainage systems, and bridges. The county's total investment in net capital assets for fiscal year 2012-2013 increased by 0.8% (a 0.1% decrease for governmental activities and a 4.5% increase in business-type activities).

The major increase in the county's investment in capital assets for governmental activities is due to:

Road infrastructure and construction in progress	$14,977,000
Drainage infrastructure and construction in progress	$ 8,201,000

Business-type activities had a net increase in capital assets primarily due to:

Building and building construction in progress	$20,074,000

Construction included the completion of the West County Medical Facility and resurfacing of the Buchanan Airport.

Specific changes in governmental and business-type activities are presented in Note 7, in the "Notes to the Basic Financial Statements."

Long-Term Debt

Long-term debt for the governmental and business-type activities is presented below to illustrate changes from the prior year:

COUNTY'S OUTSTANDING DEBT
Capital Lease Obligations, Pension Obligation Bonds, Retirement Litigation Settlement,
Notes Payable, Other Bonds Payable, Lease Revenue Bonds, Tax Allocation Bonds and Special Assessment Debt
(In Thousands)

	Governmental activities		Business-type activities		Total		Increase/ (Decrease)
	2013	2012	2013	2012	2013	2012	Percent Change
Capital lease obligations	$ 3,801	4,087	104	304	3,905	4,391	(11.1) %
Pension obligation bonds	416,295	470,090			416,295	470,090	(11.4)
Retirement litigation settlement	19,122	20,261			19,122	20,261	(5.6)
Notes payable	1,409	1,495	1,456	1,577	2,865	3,072	(6.7)
Other bonds payable	1,705	2,110			1,705	2,110	(19.2)
Lease revenue bonds	137,252	148,291	157,687	152,103	294,939	300,394	(1.8)
Tax allocation bonds	94,390	96,270			94,390	96,270	(2.0)
Special assessment debt	7,560	8,623			7,560	8,623	(12.3)
Total	$ 681,534	751,227	159,247	153,984	840,781	905,211	(7.1) %

At June 30, 2013, the county had total long-term debt outstanding of $840,781,000. The county's legal debt limit was $7,240,426,000. During the year, the county's liabilities for long-term debt decreased by $64,430,000 (7.1%). Specific changes in governmental and business-type activities are presented in Note 10 in the "Notes to the Basic Financial Statements."

On January 24, 2013, $5,720,000 in special assessment debt outstanding was defeased by using a combination of proceeds from issuance of $5,605,000 in new special assessment debt and unspent proceeds that had been held in reserve.

On September 25, 2012, through the Contra Costa County Public Financing Authority, $13,102,000 in new lease revenue bonds were issued to finance the cost of capital projects. All costs are allocated to the county's Hospital Enterprise fund.

Refer also to the information on the Debt Management Policy in the Letter of Transmittal (page viii).

The outlook on the county's credit ratings continued to be "stable" by both Moody's Investors Service (Moody's) and Standard & Poor's Ratings Services (S&P) during fiscal year 2012-2013. The county's underlying long-term ratings are as follows:

Type of Issue	Moody's	S&P
Issuer rating/implied general obligation bond rating	Aa2	AA
Pension obligation bonds	A1	AA-
Lease revenue bonds	A1	AA-

At the time of issuance of most of its lease revenue bond series and pension obligation bond series, the county purchased municipal bond insurance policies that resulted in those series being rated in the highest possible rating categories of Aaa (Moody's) and AAA (S&P). Municipal bond insurers have been downgraded since early 2008. When the insured rating falls below the county's underlying rating, the affected series of bonds carries only the county's underlying ratings. All of the county's lease revenue bond issues now carry only the county's underlying ratings of A1 (Moody's) and AA- (S&P). The county's pension obligation bond series carry insured ratings of A2 (Moody's) and AA- (S&P). These series have underlying ratings of A1 (Moody's) and AA- (S&P). The pension obligation bonds were downgraded by Moody's from Aa3 to A1 on February 20, 2013.

KNOWN FACTS, DECISIONS AND CONDITIONS THAT ARE EXPECTED TO HAVE A SIGNIFICANT EFFECT ON FINANCIAL POSITION OR RESULTS OF OPERATIONS NEXT YEAR

- Continuing to fund OPEB obligation at $20 million per year.
- Increase of countywide assessed valuation of 3.45%.
- Contra Costa County has suffered steepest home-price drop among large U.S. counties.
- Continued fiscal crisis of state and federal governments.

- Criminal Justice Realignment funding increased to $22 million to fund new mandates of county criminal justice agencies pursuant to AB109.

- Labor agreements were in place for the majority of Bargaining Units for the fiscal year, which reduced salary by at least 2.75%.

- General fund budget structurally balanced due to increased local revenue, flat employee compensation, and increased Criminal Justice Realignment funding.

- All of the facts, decisions, and conditions listed above were considered in preparing the county's budget for fiscal year 2013-2014.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the county's finances for all those with an interest in the county's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the County Auditor-Controller, 625 Court Street, Room 103, Martinez, CA 94553-1282.

COUNTY OF CONTRA COSTA
STATEMENT OF NET POSITION
JUNE 30, 2013
(In Thousands)

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	First 5 Contra Costa Children and Families Commission	Housing Authority of the County of Contra Costa*
Assets:					
Cash and investments	$ 505,210	62,719	567,929	35,764	7,941
Receivables (net)	229,085	167,063	396,148	1,955	331
Inventories	2,712	3,356	6,068		
Internal balances	50,880	(50,880)			
Notes receivable	95,089		95,089	321	88
Prepaid items and deposits	6,306	3,844	10,150	140	236
Deferred charges	6,105		6,105		
Land held for resale	9,021		9,021		
Prepaid pension asset (net)	338,487		338,487	2,000	
Prepaid OPEB asset				113	
Other noncurrent assets					607
Restricted assets:					
Restricted cash and investments	15,846	22,433	38,279		7,619
Notes receivable					1,382
Capital assets:					
Nondepreciable	129,660	24,214	153,874	246	3,794
Depreciable, net	699,402	173,157	872,559	527	40,227
Total assets	2,087,803	405,906	2,493,709	41,066	62,225
Liabilities:					
Accounts payable and accrued liabilities	58,976	107,283	166,259	208	987
Accrued interest payable	8,070	666	8,736		50
Due to other agencies				438	
Welfare program advances	6,636		6,636		
Unearned revenue	14,440	21,981	36,421	1,026	265
Noncurrent liabilities:					
Due within one year	112,538	12,305	124,843	13	738
Due in more than one year	1,248,384	161,834	1,410,218	114	21,216
Total liabilities	1,449,044	304,069	1,753,113	1,799	23,256
Net Position:					
Net investment in capital assets	684,549	53,618	738,167	773	27,240
Restricted for:					
Legally segregated taxes, grants and fees	367,433		367,433		
Tenant deposits					6,975
Debt service	13,784	10,535	24,319		
Permanent fund:					
Expendable portion	51		51		
Nonexpendable portion	1,729		1,729		
Total restricted net position	382,997	10,535	393,532		6,975
Unrestricted	(428,787)	37,684	(391,103)	38,494	4,754
Total net position	$ 638,759	101,837	740,596	39,267	38,969

* Housing Authority of the County of Contra Costa reported as of March 31, 2013.
See accompanying notes to the basic financial statements.

COUNTY OF CONTRA COSTA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(In Thousands)

Function/Program Activities:	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$ 152,456	102,981	4,427	148
Public protection	522,648	121,439	174,031	
Health and sanitation	222,567	76,448	110,564	
Public assistance	429,816	3,431	398,985	
Education	23,508	817	2,674	
Public ways and facilities	30,453	5,517	2,440	14,296
Recreation and culture	1,036	14	12	
Interest on debt	42,850			
Total governmental activities	1,425,334	310,647	693,133	14,444
Business-type activities:				
County Hospital	482,476	446,197	7,800	5,750
HMO Medi-Cal Plan	290,289	292,130		
HMO Commercial Plan	120,423	65,098	52,333	
Airport	4,746	3,730	2,850	
Sheriff Law Enforcement Training Center	1,382	921	227	
Child Care Enterprise	35			
Major Risk Medical Insurance	1,208	950		
Total business-type activities	900,559	809,026	63,210	5,750
Total primary government	$ 2,325,893	1,119,673	756,343	20,194
Component units:				
First 5 Contra Costa Children and Families Commission	$ 13,475		11,248	
Housing Authority of the County of Contra Costa	$ 102,600	3,812	91,299	1,979
GENERAL REVENUES:				
Taxes:				
Property				
Sales				
Other				
Grants/contributions not restricted				
Investment earnings				
Gain (loss) on disposal of capital assets				
Other				
TRANSFERS (Note 6)				
Total general revenues and transfers				
Change in net position				
NET POSITION, BEGINNING OF YEAR, AS PREVIOUSLY REPORTED				
Restatement of beginning net position (Note 2)				
NET POSITION, BEGINNING OF YEAR, AS RESTATED				
NET POSITION, END OF YEAR				

* Housing Authority of the County of Contra Costa reported as of March 31, 2013.
See accompanying notes to the basic financial statements.

Net (Expenses) Revenues and Changes in Net Position			Component Units	
Governmental Activities	Business-type Activities	Total	First 5 Contra Costa Children and Families Commission	Housing Authority of the County of Contra Costa*
(44,900)		(44,900)		
(227,178)		(227,178)		
(35,555)		(35,555)		
(27,400)		(27,400)		
(20,017)		(20,017)		
(8,200)		(8,200)		
(1,010)		(1,010)		
(42,850)		(42,850)		
(407,110)		(407,110)		
	(22,729)	(22,729)		
	1,841	1,841		
	(2,992)	(2,992)		
	1,834	1,834		
	(234)	(234)		
	(35)	(35)		
	(258)	(258)		
	(22,573)	(22,573)		
(407,110)	(22,573)	(429,683)		
			(2,227)	
				(5,510)
$ 396,751		396,751		
14,766		14,766		
22,639		22,639		
14,346		14,346		
34,950		34,950	153	153
(1,504)	(46)	(1,550)		250
23,021	304	23,325	104	6,178
(15,124)	15,124			
489,845	15,382	505,227	257	6,581
82,735	(7,191)	75,544	(1,970)	1,071
733,651	109,028	842,679	41,237	37,797
(177,627)		(177,627)		101
556,024	109,028	665,052	41,237	37,898
$ 638,759	101,837	740,596	39,267	38,969

COUNTY OF CONTRA COSTA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013
(In Thousands)

	General	CCC Fire Protection District Special Revenue	Health & Sanitation Special Revenue	Other Special Revenue	Nonmajor	Total
Assets:						
Cash and investments	$	27,519	82,765		237,207	347,491
Accounts receivable (net)	153,587	689	3,344	43,290	26,291	227,201
Inventories	1,668	760				2,428
Due from other funds	86,235	51	195	42,019	23,219	151,719
Notes receivable	76,621			8,410	10,058	95,089
Prepaid items and deposits	4,435	1,127		1	699	6,262
Land held for resale					9,021	9,021
Restricted cash and investments	3,883				11,963	15,846
Total assets	$ 326,429	30,146	86,304	93,720	318,458	855,057
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accrued liabilities	$ 37,250	4,335	323	1,384	15,183	58,475
Due to other funds	9,151	106	25,917	32,208	32,977	100,359
Welfare program advances	6,636					6,636
Deferred revenue	85,884	51		8,481	15,316	109,732
Total liabilities	138,921	4,492	26,240	42,073	63,476	275,202
Fund Balances:						
Nonspendable	6,103	1,887		1	11,449	19,440
Restricted	6,798	10,092	59,912	58,541	232,936	368,279
Committed	1,335				324	1,659
Assigned	57,754	13,675	152		11,229	82,810
Unassigned	115,518			(6,895)	(956)	107,667
Total fund balances	187,508	25,654	60,064	51,647	254,982	579,855
Total liabilities and fund balances	$ 326,429	30,146	86,304	93,720	318,458	855,057

See accompanying notes to the basic financial statements.

COUNTY OF CONTRA COSTA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

JUNE 30, 2013
(In Thousands)

Fund balances - total governmental funds (page 24)		$ 579,855
Amounts reported for governmental activities in the statement of net position are different because:		
The pension assets resulting from contributions in excess of the annual required contribution are not financial resources and therefore not reported in the funds.		338,487
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds. (net of internal service fund capital assets of $6,631)		822,431
Accrued revenue, which is not available soon enough to pay for the current period's expenditures, is deferred in the governmental funds.		228
Notes receivable are not available to pay current-period expenditures and, therefore, are deferred in the governmental funds.		95,064
Internal service funds are used by management to charge the costs of self insurance and fleet services to individual funds. The assets and liabilities of these funds, except for the medical liability insurance fund, are included as governmental activities in the statement of net position.		9,002
Interest on long-term debt is recognized as it accrues, regardless of when it is due.		(8,070)
Costs of issuance on bonds are not recognized as current expenditures and are deferred.	$ 6,687	
Current year amortization of costs of issuance on bonds.	(582)	6,105
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds.		
Lease revenue bonds	(137,252)	
Notes payable	(1,409)	
Tax allocation bonds	(94,390)	
Special assessment bonds	(7,560)	
Other bonds payable	(1,705)	
Pension obligation bonds	(416,295)	
Retirement litigation settlement	(19,122)	
Capital lease obligations	(3,801)	
Compensated absences (net of internal service fund balance of $61)	(33,883)	
Net OPEB obligation	(488,397)	
Other noncurrent liabilities	(269)	
Premiums, discounts and deferred amounts on refundings	(260)	(1,204,343)
Net position of governmental activities (page 21)		$ 638,759

See accompanying notes to the basic financial statements.

COUNTY OF CONTRA COSTA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	General	CCC Fire Protection District Special Revenue	Health & Sanitation Special Revenue	Other Special Revenue	Nonmajor	Total
Revenues:						
Taxes	$ 294,155	80,202	4,716	471	68,958	448,502
Licenses, permits and franchise fees	10,737			108	12,469	23,314
Fines, forfeitures and penalties	28,016		2,136	211	5,394	35,757
Use of money and property	4,967	16	246	109	28,499	33,837
Intergovernmental	482,049	8,226	36,128	144,914	37,692	709,009
Charges for services	196,362	6,380	92	2,543	44,617	249,994
Other revenue	210,328	1,541		2,225	40,419	254,513
Total revenues	1,226,614	96,365	43,318	150,581	238,048	1,754,926
Expenditures:						
Current:						
General government	132,586			1,400	4,375	138,361
Public protection	334,200	92,700		52,715	89,881	569,496
Health and sanitation	230,429		32,863	922		264,214
Public assistance	378,675			80,521	36,319	495,515
Education					22,998	22,998
Public ways and facilities	32,613			46	42,763	75,422
Recreation and culture					878	878
Debt service:						
Principal	100				69,204	69,304
Interest	48		2	7	45,112	45,169
Debt issuance cost					238	238
Total expenditures	1,108,651	92,700	32,865	135,611	311,768	1,681,595
Excess (deficiency) of revenues over (under) expenditures	117,963	3,665	10,453	14,970	(73,720)	73,331
Other Financing Sources (Uses):						
Transfers in	1,474	24	73	7	76,144	77,722
Transfers out	(85,485)		(62)	(3,360)	(3,851)	(92,758)
Issuance of debt	14				5,605	5,619
Premium on debt issued					20	20
Payment to refunded bond escrow agent					(5,721)	(5,721)
Capital lease financing	1,182			126		1,308
Total other financing sources (uses)	(82,815)	24	11	(3,227)	72,197	(13,810)
Net change in fund balances	35,148	3,689	10,464	11,743	(1,523)	59,521
Fund Balances at Beginning of Year	152,360	21,965	49,600	39,904	256,505	520,334
Fund Balances at End of Year	$ 187,508	25,654	60,064	51,647	254,982	579,855

See accompanying notes to the basic financial statements.

COUNTY OF CONTRA COSTA

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

Net change in fund balances - total governmental funds (page 26)		$ 59,521
Amounts reported for governmental activities in the statement of activities are different because:		
Revenues that have not met revenue recognition criteria in the fund financial statements are recognized as revenue in the government-wide financial statements.		8,957
Governmental funds report capital asset acquisitions as either capital outlay or other current program expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Expenditures for capital assets	$ 38,304	
Capital assets transferred to Fleet internal service fund	(148)	
Less loss on disposal/retirement of capital assets	(1,504)	
Less current year depreciation	(38,428)	(1,776)
Long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Debt issuance	(5,786)	
Defeasance of special assessment debt	5,721	
Premium on debt issuance	(20)	
Principal payments	69,304	
Principal adjustment on PG & E loan	167	
Capital lease payments	1,594	
Issuance of capital lease	(1,308)	
Issuance of noncurrent liabilities	(185)	
Expenditures made on other noncurrent liabilities	355	69,842
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Change in long-term compensated absences	(538)	
Bond issuance cost	238	
Change in pension asset	(25,390)	
Amortization of bond issuance cost	(582)	
Amortization of premiums, discounts and loss on refunding - Lease Revenue Bonds	282	
Amortization of premiums, discounts and loss on refunding - Tax Allocation Bonds	(112)	
Change in accrued interest payable	3,263	
Change in OPEB obligation	(16,859)	(39,698)
Internal service funds are used by management to charge the costs of self insurance and fleet services to individual funds. The net revenue of certain activities of the internal service funds is reported with governmental activities, except for the medical liability insurance fund.		(14,111)
Change in net position of governmental activities (page 23)		$ 82,735

See accompanying notes to the basic financial statements.

COUNTY OF CONTRA COSTA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2013
(In Thousands)

	Enterprise Funds	
	County Hospital	HMO Medi-Cal Plan
Assets:		
Current assets:		
Cash and investments	$ 12,419	40,396
Accounts receivable (net)	80,817	52,165
Inventories	3,334	
Due from other funds	22,783	898
Prepaid items and deposits	3,795	
Total current assets	123,148	93,459
Noncurrent assets:		
Restricted cash and investments	22,433	
Capital assets:		
Nondepreciable	14,408	
Depreciable, net	164,386	
Total noncurrent assets	201,227	
Total assets	324,375	93,459
Liabilities:		
Current liabilities:		
Accounts payable and accrued liabilities	31,359	63,436
Accrued interest payable	665	
Due to other funds	38,145	20,724
Unearned revenue	21,236	619
Current portion of long-term liabilities	9,918	50
Total current liabilities	101,323	84,829
Noncurrent liabilities:		
Compensated absences	9,753	447
Claims payable		
Bonds and notes payable, net	145,992	
Landfill post closure	689	
Other noncurrent liabilities	2,746	
Total noncurrent liabilities	159,180	447
Total liabilities	260,503	85,276
Net Position:		
Net investment in capital assets	35,145	
Restricted for debt service	10,535	
Unrestricted	18,192	8,183
Total net position	$ 63,872	8,183

See accompanying notes to the basic financial statements.

HMO Commercial Plan	Nonmajor	Total	Internal Service
	2,990	55,805	164,633
33,137	944	167,063	1,884
	22	3,356	284
39,433	549	63,663	842
	49	3,844	44
72,570	4,554	293,731	167,687
		22,433	
	9,806	24,214	723
	8,771	173,157	5,908
	18,577	219,804	6,631
72,570	23,131	513,535	174,318
11,898	590	107,283	501
	1	666	
54,944	705	114,518	1,347
	126	21,981	
	114	10,082	36,232
66,842	1,536	254,530	38,080
	90	10,290	55
			124,632
		145,992	
		689	
		2,746	
	90	159,717	124,687
66,842	1,626	414,247	162,767
	18,473	53,618	6,631
		10,535	
5,728	3,032	35,135	4,920
5,728	21,505	99,288	11,551
Adjustment to reflect the consolidation of Medical Liability ISF activities related to enterprise funds.		2,549	
Net position of business-type activities (page 21)		$ 101,837	

COUNTY OF CONTRA COSTA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

PROPRIETARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2013

(In Thousands)

	Enterprise Funds	
	County Hospital	HMO Medi-Cal Plan
Operating Revenues:		
Use of money and property	$	
Charges for services	443,872	292,130
Other revenue		
Total operating revenues	443,872	292,130
Operating Expenses:		
Salaries and employee benefits	279,355	14,814
Services and supplies	175,305	200,168
Benefit and claim expense		
Other charges	115	74,177
Expense transfers		
Depreciation	13,772	
Total operating expenses	468,547	289,159
Operating income (loss)	(24,675)	2,971
Nonoperating Revenues (Expenses):		
State and federal grants	7,800	
Investment income		
Interest expense	(11,508)	(1,130)
Loss on disposal of fixed assets	(46)	
Total nonoperating revenues (expenses)	(3,754)	(1,130)
Income (loss) before capital contributions and transfers	(28,429)	1,841
Capital contributions	5,750	
Transfers in	30,376	
Transfers out	(18,269)	(774)
Change in net position	(10,572)	1,067
Total Net Position at Beginning of Year	74,444	7,116
Total Net Position at End of Year	$ 63,872	8,183

See accompanying notes to the basic financial statements.

HMO Commercial Plan	Nonmajor	Total	Internal Service
	3,662	3,662	
65,098	1,939	803,039	45,210
	304	304	10,409
65,098	5,905	807,005	55,619
	2,563	296,732	1,394
120,012	2,321	497,806	18,669
			47,819
	390	74,682	1,132
	361	361	
	1,724	15,496	1,536
120,012	7,359	885,077	70,550
(54,914)	(1,454)	(78,072)	(14,931)
52,333	3,077	63,210	
			664
(411)	(12)	(13,061)	
		(46)	
51,922	3,065	50,103	664
(2,992)	1,611	(27,969)	(14,267)
		5,750	148
3,770	287	34,433	76
	(267)	(19,310)	(163)
778	1,631	(7,096)	(14,206)
4,950	19,874	106,384	25,757
5,728	21,505	99,288	11,551

Reconciliation of enterprise funds change in net position to statement of activities:		
Change in net position of enterprise funds.	$	(7,096)
Adjustment to reflect the Medical Liability ISF activities related to enterprise funds.		(95)
Change in net position of business-type activities (page 23)	$	(7,191)

COUNTY OF CONTRA COSTA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(In Thousands)

	Enterprise Funds	
	County Hospital	HMO Medi-Cal Plan
Cash Flows from Operating Activities:		
Cash received from customers/other funds	$ 452,607	253,154
Cash payment to suppliers for goods and services	(200,086)	(226,362)
Cash payment to employees for services	(279,377)	(14,791)
Net Cash Provided by (Used for) Operating Activities	(26,856)	12,001
Cash Flows from Noncapital Financing Activities:		
State and federal grants	7,800	
Transfers received	30,376	
Transfers paid	(18,269)	(774)
Net Cash Provided by (Used for) Noncapital Financing Activities	19,907	(774)
Cash Flows from Capital and Related Financing Activities:		
Issuance of debt	13,102	
Capital contributions	5,750	
Acquisition and construction of capital assets	(21,184)	
Interest paid	(8,776)	(1,130)
Lease purchase obligation principal reduction		
Principal paid on debt	(9,534)	
Debt premium - cost of issuance/deferred charges		
Landfill post closure liability		
Net Cash Used for Capital and Related Financing Activities	(20,642)	(1,130)
Cash Flows from Investing Activities:		
Interest received on investments		
Net Cash Provide By Investing Activities		
Net Increase (Decrease) in Cash and Cash Equivalents	(27,591)	10,097
Cash and Cash Equivalents at Beginning of Year	62,443	30,299
Cash and Cash Equivalents at End of Year	$ 34,852	40,396
Reconciliation of Operating Income (Loss) to Net Cash (Used for) Operating Activities:		
Operating income (loss)	$ (24,675)	2,971
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities:		
Depreciation and amortization	13,772	
Changes in operating assets and liabilities:		
Decrease (increase) in:		
Accounts receivable and accrued revenue, net	36,699	(38,622)
Inventories	(1)	
Due from other funds	(3,349)	(354)
Prepaid items and deposits	(995)	
Increase (decrease) in:		
Accounts payable and accrued liabilities	(1,752)	32,837
Claims payable		
Due to other funds	(22,200)	15,149
Deferred revenue	(24,615)	
Compensated absences	260	20
Accrued salaries		
Net Cash Provided by (Used for) Operating Activities	$ (26,856)	12,001
Noncash investing, capital, and financing activities:		
Debt amortization	$ 689	
Captial contribution of capital assets from governmental funds		

See accompanying notes to the basic financial statements.

HMO Commercial Plan	Nonmajor	Total	Internal Service
67,825	10,058	783,644	56,376
(123,517)	(4,466)	(554,431)	(53,867)
	(2,571)	(296,739)	(1,381)
(55,692)	3,021	(67,526)	1,128
52,333	3,077	63,210	
3,770	287	34,433	76
	(267)	(19,310)	(163)
56,103	3,097	78,333	(87)
		13,102	
		5,750	148
	(2,912)	(24,096)	(2,456)
(411)	(12)	(10,329)	
	(209)	(209)	
		(9,534)	
(411)	(3,133)	(25,316)	(2,308)
			664
			664
	2,985	(14,509)	(603)
	5	92,747	165,236
	2,990	78,238	164,633
(54,914)	(1,454)	(78,072)	(14,931)
	1,724	15,496	1,536
5,366	2,963	6,406	159
	5	4	(6)
(2,639)	1,192	(5,150)	642
	56	(939)	
(1,399)	(521)	29,165	39
			14,192
(2,106)	(934)	(10,091)	(477)
	(2)	(24,617)	
	(8)	272	(26)
(55,692)	3,021	(67,526)	1,128
		689	
			148

COUNTY OF CONTRA COSTA

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2013

(In Thousands)

	Pension* and Other Employee Benefit Trust Funds	Investment Trust	Private-Purpose Trust Funds	Agency
Assets:				
Cash and investments	$ 344,227	1,290,800	30,193	$ 219,438
Cash collateral - securities lending	145,423			
Investments pension trust:				
Stocks	2,733,435			
Bonds	1,688,953			
Real estate	741,660			
Alternative investments	396,453			
Receivables	390,055	514	1,587	77,816
Notes receivable, net			25	
Due from other governments				6,709
Due from other agencies	8,105			
Taxes receivable				184,302
Prepaid items and deposits	876		1,589	
Capital assets, net	807			
Restricted cash and investments			15,117	
Total assets	6,449,994	1,291,314	48,511	488,265
Liabilities:				
Warrants outstanding		70,271		48,097
Accounts payable and accrued liabilities	533,443	871	1,123	76,396
Employee benefits payable	1,948			
Due to other governments			377	75,726
Security lending	145,423			
Unapportioned taxes				125,207
Tax loss guarantees				96,423
Accrued interest payable			2,376	
Noncurrent liabilities:				
Due within one year			1,945	
Due in more than one year			91,185	
Due to other agencies and districts				66,416
Total liabilities	680,814	71,142	97,006	488,265
Net Position:				
Held in trust for:				
Employees' pension benefits/ other postemployment benefits	5,769,180			
Participation in individually directed investment accounts		1,220,172	24,014	
Reserved for:				
Unreserved deficit			(72,509)	
Total net position	$ 5,769,180	1,220,172	(48,495)	$

* Pension Trust Fund reported as of December 31, 2012.

See accompanying notes to the basic financial statements.

COUNTY OF CONTRA COSTA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Pension* and Other Employee Benefit Trust Funds	Investment Trust	Private-Purpose Trust Funds
Additions:			
Employer contributions	$ 280,731		
Plan member contributions	84,814		
Contributions to investment accounts		3,446,346	
Other revenue			19,713
Net investment income (loss)	724,947	(4,123)	
Investment expense	(34,363)		
Property tax distribution (RPTTF on ROPS II)			11,583
Use of money and property			650
Lease revenue-Avalon Bay			20
Investment income			14
Total additions	1,056,129	3,442,223	31,980
Deductions:			
Benefits paid	406,834		
Refunds of contributions	3,276		
Distribution from investment accounts		3,421,898	
Administrative and other expenses	6,030		7,407
Prepayment discount	7,903		
Interest expense			6,077
Other	687		10,413
Project expenditures			4,719
Financial assistance payments			4,027
Total deductions	424,730	3,421,898	32,643
Change in net position	631,399	20,325	(663)
Net Position at Beginning of Year	5,137,781	1,199,847	(47,832)
Net Position at End of Year	$ 5,769,180	1,220,172	(48,495)

*Pension Trust Fund reported as of December 31, 2012.

See accompanying notes to the basic financial statements.

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Contra Costa (county) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental entities. The following is a summary of the more significant policies:

A. Definition of Reporting Entity

The county is a political subdivision created by the state of California. As such, it can exercise powers specified by the constitution and statutes of the state. The county is governed by a five member elected Board of Supervisors (the Board). The Board is responsible for the legislative and executive control of the county. The county provides various services on a countywide basis including law and justice, education, detention, social, health, hospital, fire protection, road construction, road maintenance, transportation, park and recreation facilities, elections and records, communications, planning, zoning, and tax collection.

The governmental reporting entity consists of the county (primary government) and its component units. Component units are legally separate organizations for which the Board is financially accountable or other organizations whose nature and relationship with the county are such that exclusion would cause the county's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (i) the county's ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to or impose a financial burden on the county.

The basic financial statements include both blended and discretely presented component units. The blended component units, although legally separate entities are, in substance, part of the county's operations and so data from these units are combined with data of the primary government. The discretely presented component units, on the other hand, are reported in separate columns in the government-wide financial statements.

For financial reporting purposes, the county's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the county's Board.

Blended Component Units

Successor Agency to the Contra Costa County Redevelopment Agency

Pursuant to the provisions of California Assembly Bills 1X 26 and 1484, the Successor Agency to the Contra Costa County Redevelopment Agency (Successor Agency to the RDA) was created with the transfer of all of the assets, liabilities, and obligations of the former redevelopment agency. The Successor Agency to the RDA accounts for the payments due for enforceable obligations, performance of obligations, and disposal of all assets of the former redevelopment agency. The Successor Agency to the RDA activities are included in a Private-Purpose Trust fund.

County of Contra Costa Public Financing Authority

The County of Contra Costa Public Financing Authority (PFA) is a joint powers authority consisting of the county, the former Redevelopment Agency (RDA), and subsequently the Successor Agency to the RDA. The PFA was established to provide for the financing of public improvements, obligations, working capital and liability or other insurance programs of the county and the RDA. The members of the county Board of Supervisors also serve as the Directors of the PFA. The activities of the PFA are included in a debt service fund, which is reported as part of the nonmajor governmental funds, and in the County Hospital Enterprise Fund.

Contra Costa County Employees' Retirement Association

The Contra Costa County Employees' Retirement Association (CCCERA) was established to provide retirement benefits to employees of the county and other member agencies. The CCCERA provides a majority of its services for the benefit of the county and, therefore, is reported as a pension trust fund in the basic financial statements. The fiscal year of the CCCERA ends on December 31st and its financial activities are reported as of that date.

In-Home Supportive Services Public Authority

The Contra Costa County Board of Supervisors, pursuant to Welfare and Institutions Code Section 12301.6, established the In-Home Supportive Services Public Authority (IHSS). IHSS provides screening, training and referral of in-home supportive service providers and assists eligible individuals, who are unable to care for themselves at home, in finding qualified persons to assist them. Its board members are the same as the county Board of Supervisors. The activities of the IHSS are included in a special revenue fund which is reported as part of the nonmajor governmental funds.

Special Districts and Service Areas

The county has 39 agencies referred to as county special districts and service areas. Each is established by the county for the purpose of providing specific services in a defined geographic area. Their board members are the same as the county Board of Supervisors. The 39 agencies and the special revenue fund in which each is included are: Contra Costa County Fire Protection District; Other Fire Protection – Crockett-Carquinez Fire Protection District; Flood Control - Flood Control District, Storm Drainage District, Storm Drain District Nos. Z-16 and Z-19; Health and Sanitation - Sanitation District No. 6; Service Areas - Service Areas D-2, EM-1, L-100, LIB-2, LIB-10, LIB-12, LIB-13, M-1, M-16, M-17, M-20, M-23, M-28, M-29, M-30, M-31, R-4, R-7A, R-9, R-10, RD-4, R-8, Community Facilities Districts 2006-1, 2008-1, 2010-1, and Discovery Bay West Parking District; Law Enforcement - Service Areas Crockett Cogeneration (formerly P-1), P-2 (zones A and B), P-5 and P-6, Public Transit-Service Area T1; Other Special Revenue - Contra Costa County Water Agency. These special revenue funds are reported as nonmajor governmental funds, with the exception of the Contra Costa County Fire Protection District, Health and Sanitation, and Other Special Revenue, which are reported as major governmental funds.

Discretely Presented Component Units

First 5 Contra Costa Children and Families Commission

The First 5 Contra Costa Children and Families Commission (Commission) was established to implement the provisions of Proposition 10, adopted by the voters in 1998. Proposition 10 added Division 108 (commencing with Section 130100) to the California Health and Safety Code. It provides for a state tax on the sale of tobacco products and also provides that this revenue be spent for early childhood development programs by the Commission. The county Board of Supervisors originally appointed all nine members (and nine alternate members) of the Commission. One member of the Board of Supervisors serves on the Commission. However, the Commission hires its own employees, including an Executive Director and functions independent of the county. The Commission provides most of its services directly to the citizens of the county. The financial activity of the Commission is reported in separate columns on the government-wide financial statements.

Housing Authority of the County of Contra Costa

The Housing Authority of the County of Contra Costa (Housing Authority) was established to provide housing for the county's low and moderate income residents. While its board members are the same as the county Board of Supervisors, it does not meet the criteria for blending: i) there is no financial burden or benefit relationship with the county nor does management of the county have operational responsibility over it; ii) the Housing Authority does not provide services entirely or almost entirely to the county; and iii) the Housing Authority's total debt outstanding is not expected to be repaid with resources of the county. The fiscal year of the Housing Authority ends on March 31st and its financial activities are reported as of that date. The Housing Authority has two discretely presented component units that have been blended with the Housing Authority in this report. The discretely presented component units have fiscal year ends of December 31. Their financial statements have been adjusted to March 31 for inclusion in the Housing Authority statements.

Separately Issued Financial Statements

Complete audited financial statements are issued separately for each of the individual component units listed below and may be obtained at the unit's administrative offices as follows:

County of Contra Costa Public Financing Authority
651 Pine Street, 6th Floor, Martinez, CA 94553

Contra Costa County Employees' Retirement Association
1355 Willow Way, Suite 221, Concord, CA 94520

First 5 Contra Costa Children and Families Commission
1485 Enea Court, Suite 1200, Concord CA 94520

Housing Authority of the County of Contra Costa
3133 Estudillo Street, Martinez, CA 94553

B. New Accounting Pronouncements Implemented During the Year

The county adopted new accounting standards in order to conform to the following Governmental Accounting Standards Board (GASB) Statements:

GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, was established to improve financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of a public-private or public-public partnership. As used by the GASB Statement, an SCA is an arrangement between a transferor (a government) and an operator (governmental or nongovernmental entity) in which (1) the transferor conveys to an operator the right and related obligation to provide services through the use of infrastructure or another public asset (a "facility") in exchange for significant consideration and (2) the operator collects and is compensated by fees from third parties. As of June 30, 2013, the county has no arrangements that qualify as service concession arrangements.

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements,* incorporates in GASB literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements:

- Financial Accounting Standards Board (FASB) Statements and Interpretations
- Accounting Principles Board Opinions
- Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure

This Statement contributes to GASB's efforts to codify all sources of generally accepted accounting principles for state and local governments so that they derive from a single source. As of June 30, 2013, implementation of this Statement has not resulted in any accounting changes by the county.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Positions,* provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources, which were originally defined in Concepts Statement No. 4, *Elements of Financial Statement,* as a consumption of net position by the government that is applicable to a future reporting period, and an acquisition of net position by the government that is applicable to a future reporting period, respectively. Additionally, identified net position as the difference between (1) assets and deferred outflows of resources and (2) liabilities and deferred inflows of resources. As of June 30, 2013, the county has no deferred outflows of resources or deferred inflows of resources as defined by GASB Statement No. 63. The term net assets has been replaced by net position; and the term invested in capital assets, net of related debt has been replaced by net investment in capital assets.

C. Basis of Presentation

Government-wide Financial Statements

GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, mandates the presentation of two basic government-wide financial

statements, the *Statement of Net Position* and the *Statement of Activities*. The statement of net position and statement of activities display information about the primary government (the county) and its component units. The statement of net position and statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities, except for charges for services (exchange transactions) between activities and functions. The statement of net position and statement of activities also distinguish between the *governmental* and *business-type activities* of the county and between the county and its discretely presented component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees charged to external parties.

For presentation in the statement of net position and statement of activities, all of the internal service fund account balances are allocated to governmental activities except for the medical liability insurance fund which is allocated to business-type activities.

The statement of net position reports the county's financial and capital resources, including infrastructure, as well as the county's long-term obligations. The difference between the county's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is its net position. Net position represents the resources that the county has available for uses in providing services after its debts are settled.

The statement of activities presents a comparison between direct and allocated indirect expenses and program revenues for each function of the governmental activities and each segment of the business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs, including fines and forfeitures, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, management has discretion as to which resources to apply. Generally, restricted resources are depleted before unrestricted. However, when prudent, unrestricted resources may be used first.

Fund Financial Statements

The fund financial statements provide information about the county's funds, including fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

The county reports the following as major governmental funds:

- The *General Fund* is used to account for and report all financial resources not accounted for and reported in another fund. In addition to general administration, the General Fund includes such

activities as public protection, health and sanitation, public assistance, education, and public ways and facilities.

- The *Contra Costa County Fire Protection District (CCCFPD) Special Revenue Fund* accounts for the financial aspect of the fire and emergency medical service activities provided by CCCFPD to nine cities and certain unincorporated areas in the county. As requested by interested parties, the CCCFPD's financial activities have been separated from those of the county's other fire protection districts and are reported as a major fund. The fund is principally financed by property taxes and services such as fire prevention plan review and inspections.

- The *Health and Sanitation Special Revenue Fund* is used to account for a variety of health and sanitation services. The fund is financed by state grants, the county's share of the tobacco tax, and user fees.

- The *Other Special Revenue Fund* is used to account for the activities of several non-grant special revenue funds. It includes State Aid Realignment, Fish and Game, Survey Monuments, Victim Assistance, Sans Crainte Drainage and county water districts.

The county reports the following as major enterprise funds:

- The *County Hospital (the Hospital)* accounts for hospital operations involved in providing health services to county residents. Revenues are principally fees for patient services, payments from federal and state programs such as Medicare, Medi-Cal and Short-Doyle, realignment revenues, and subsidies from the General Fund.

- The *HMO Medi-Cal Plan's* revenues and expenditures are capitation payments and costs related to Medi-Cal eligibles enrolled in the Medi-Cal Plan.

- The *HMO Commercial Plan's* revenues and expenditures are related to Medicare, county employees, and private citizens enrolled in the Commercial Plan. In addition to monthly insurance capitation payments, revenues include realignment funds, National Master Tobacco Settlement funds, and subsidies from the General Fund.

The county reports the following additional funds:

- *Internal Service Funds* account for the county's fleet services and self-insurance programs – employee dental insurance, long-term disability insurance, workers' compensation insurance, automotive liability insurance, general liability insurance, state unemployment insurance, medical liability insurance, and special district property insurance, on a cost-reimbursement basis.

- The *Pension Trust Fund* accumulates contributions from the county, its employees and other participating employers, and earnings from the fund's investments. Disbursements are made from the fund for retirement, disability and death benefits (based on a defined benefit formula), and administrative expenses. This fund includes all assets of the CCCERA.

- *OPEB Irrevocable Trust* accounts for assets held in trust to pay post-retirement health benefits. The trust, which consists of assets contributed by the county (and other participating employers),

is administered by the financial officials typically responsible for safeguarding the county's assets. The Trustee shall separately account for all contributions, distributions, payments, expenses, gains and losses attributable to the county and each other employer that participates in the trust.

- The *Investment Trust Fund* accounts for the assets of legally separate entities who make directed investments through the County Treasurer. These entities include school and community college districts, other special districts governed by local boards, regional boards and authorities and pass-through funds for tax collections for cities. This fund represents the assets, primarily cash and investments, and the related obligation of the county to disburse these monies on demand.

- The *Private-Purpose Trust Funds* account for assets held in trust for the benefit of individuals, private organizations, and other governments. Included in these funds are assets, liabilities, and activities of the Successor Agency to the Contra Costa County Redevelopment Agency.

- *Agency Funds* account for assets pending transfer or distribution to individuals, private organizations or other governmental entities held by the county in an agency capacity. Included in these funds are the Unapportioned Taxes Fund and the Tax Losses Reserve Fund, which provide controls necessary for the county to manage property taxes under the Teeter Plan (see section M of this note).

D. Basis of Accounting

The government-wide, proprietary fund and fiduciary, excluding agency, fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the county is giving (or receiving) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Agency funds are unlike all other types of funds, reporting only assets and liabilities. So agency funds cannot be said to have a measurement of focus. Since they do not report equity, they cannot present an operating statement reporting changes in equity. They do, however, use the accrual basis of accounting to recognize receivables and payables.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. Expenses not meeting this definition are reported as nonoperating expenses.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and

available. Property and sales taxes are accrued when their receipt occurs within sixty days after the end of the accounting period. All other revenues are accrued if they are both measurable and available within sixty days, except for certain reimbursements related to health care from the state of California and certain state and federal grants which are accrued when their receipt is expected within one year after the end of the accounting period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. Debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are generally recorded when payment is due. However, where resources have been provided during the current year for payment of interest due early in the following year, the expenditure and related liability are accrued. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

E. Cash and Cash Equivalents

For purposes of the accompanying statement of cash flows, the enterprise and internal service funds consider all highly liquid investments with a maturity of three months or less when purchased, their equity in the County Treasurer's internal pool, and cash restricted for repayment of debt or as reserves to be cash equivalents. The County Treasurer's internal pool includes certain investments with longer maturities, however each fund's equity in the pooled funds are considered readily available for immediate use and therefore included with cash equivalents.

F. Investments

Investment transactions are recorded on the trade date. Investments in non-participating, interest-earning investment contracts (certificates of deposit and guaranteed investment contracts) are stated at cost. Other investments are stated at fair value. Fair value is defined as the amount that the county could reasonably expect to receive for an investment in a current sale between a willing buyer and seller and is generally measured by quoted market prices.

The Pension Trust Fund reports its investments at fair value. Both realized and unrealized gains and losses on investments are included in its statement of changes in net position. The fair values of equity and fixed income securities are derived from quoted market prices. The fair values of private market investments are estimated from fair values provided by real estate investment funds, generally using periodic independent appraisals, and alternative investment managers. All investment purchases and sales are recorded on the trade date.

The public school, cemetery, pest control, recreation and park, and resource conservation districts within the county are required by legal provisions to maintain their cash and investments with the County Treasurer. The County Treasurer maintains individual directed investment accounts for those districts, and the cash and investments held are included in the Investment Trust Fund.

G. Inventories and Prepaid Items

Inventories are valued at cost, which approximates market. Governmental fund inventories are maintained using the weighted average method. Proprietary fund inventories are maintained using the first-in, first-out method. The costs of governmental fund inventories and proprietary fund inventories are recorded as expenditures/expenses at the time individual items are consumed rather than when

purchased. Reported inventories of governmental funds are equally offset as nonspendable fund balance to indicate that a portion of fund balance is not in spendable form in that it is not convertible to cash.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The county utilizes the allocation method to account for these prepayments.

H. Notes Receivable

Generally loans are either deferred or collected on a residual receipts basis with all remaining principal and interest due on the earlier of the due date of the note or sale or transfer of property. Any repayment of principal or interest is treated as program revenue, the use of which is restricted by federal regulations. As such, notes receivable are recorded with an offset to deferred revenue in the fund financial statements because the amounts are unavailable. The notes receivable balances in the General Fund consist of loans made with funds provided to the county under the U.S. Department of Housing and Urban Development programs. The loans are made to carry out activities for affordable housing and economic development.

I. Prepaid Pension Asset

A prepaid pension asset is created when an employer pays into a retirement plan amounts in excess of its annual required contribution (ARC). The ARC is an actuarially calculated amount that is sufficient to fund future costs and extinguish any existing unfunded actuarial accrued liability (UAAL).

On March 1, 1994, the county made a payment of $333,724,000 to CCCERA from the proceeds of the issuance of pension obligation bonds to reduce the county's UAAL as calculated at that time. On May 1, 2003, the county made another payment of $319,095,000 to CCCERA from the proceeds of an additional issuance of pension obligation bonds to reduce the county's UAAL as recalculated, due primarily to the effect of the enhanced pension granted in 2002.

In 2005, the Contra Costa County Fire Protection District (CCCFPD) issued Series 2005 Pension Obligation Bonds in the principal amount of $129,900,000 to fund CCCFPD's UAAL obligation as of December 31, 2004, to the Contra Costa County Employees' Retirement Association and to prepay CCCFPD's portion of the outstanding Paulson Settlement.

J. Restricted Assets

The county's restricted assets represent cash and investments of the General Fund, County Hospital Enterprise Fund, Successor Agency to the Contra Costa County Redevelopment Agency, certain nonmajor governmental funds, and discretely presented component unit – Housing Authority, which are restricted for debt repayments in accordance with restrictions and limitations of the various bond indentures and capital lease funds not yet spent on capital assets. All of the noted cash and investments are included in Note 4.

K. Capital Assets

Capital assets (including infrastructure and intangibles) are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their

estimated fair market value on the date contributed. Capital assets include public domain (infrastructure) consisting of certain improvements including roads, bridges, water/sewer, lighting systems, drainage systems, and flood control. The capitalization threshold for infrastructure is $25,000. The capitalization threshold for buildings is $100,000. The capitalization threshold for equipment and vehicles is $5,000. Many different types of assets may be considered intangible assets, including easements, water rights, timber rights, patents, trademarks, and computer software. The capitalization threshold for intangible assets acquired after June 30, 2009, excluding internally developed intangibles, is $100,000. The capitalization threshold for internally developed intangible assets acquired after June 30, 2009, and for all retroactively reported intangible assets, is $1,000,000. Capital assets used in operations are depreciated or amortized (assets under capital leases and intangible assets) using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the activities within the government-wide financial statements, proprietary funds, and the Pension Trust Fund.

The estimated useful lives are as follows:

Infrastructure	25-50 years
Structures	25-40 years
Improvements	10-20 years
Equipment, including vehicles	3-20 years
Intangible assets	3-50 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements, which significantly increase values, change capacities or extend useful lives, are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Interest is capitalized on construction in progress in the proprietary funds. Accordingly, interest capitalized is the total interest cost from the date of the borrowing, net of any allowable interest carried on temporary investments of the proceeds of those borrowings, until the specified asset is ready for its intended use.

L. Bond Discounts, Issuance Costs, and Deferred Amounts on Refundings

In governmental fund financial statements, bond discounts, issuance costs, and deferred amounts on refundings are recognized in the period incurred. In the government-wide and proprietary fund financial statements, these charges are deferred and amortized over the term of the issuance using the straight-line method, which approximates the effective interest method.

M. Property Tax Levy, Collection, and Maximum Rates

The county is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property situated in the county. The levy is based on the assessed values as of the preceding January 1st, which is also the lien date. State code requires tax rates to be set no later than the first workday in September unless the Board of Supervisors elects to extend the deadline to October 3rd. Property taxes on the secured roll are due in two installments: November 1st and February 1st and become delinquent after December 10th and April 10th, respectively. Supplemental property taxes are levied based on changes in assessed values between the date of real

property sales or construction completion and the preceding assessment date. The additional supplemental property taxes are prorated from the first day of the month following the date of such occurrence. Property taxes on the unsecured roll are due on the lien date (January 1st), and become delinquent if unpaid by August 31st.

Supplementary taxes that have been collected but unapportioned at year-end and unsecured taxes collected in advance are reported as unapportioned taxes in the Unapportioned Taxes Agency Fund. Secured property taxes are recorded as revenue in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by the California Revenue and Taxation Code Section 4701 et al (The Teeter Plan). This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1st of each year.

Under the alternate apportionment method, specified amounts of penalties and interest collected on delinquent secured taxes are held in the Tax Losses Reserve Agency Fund (TLRF). This reserve is used to offset the impact of accumulated delinquency remaining at year-end. The county's management believes that any ownership rights to the TLRF the county may have are effective only upon transfer or to the extent of losses related to the sale of tax defaulted property. The county has the authority to transfer any amounts in the fund that exceed a legally defined threshold, which was $21,623,000 at June 30, 2013. The year-end balance in the TLRF was $96,423,000. Amounts in the TLRF are considered to be held in a custodial capacity for the administration of the county's Teeter Plan.

N. Interfund Transactions

Interfund transactions are reflected as either loan, services provided, reimbursements or transfers. Loans are reported as receivables and payables (as appropriate), are subject to elimination upon consolidation, and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances." Advances to other funds, as reported in the fund financial statements, is offset by nonspendable fund balance in applicable governmental funds to indicate that it is not available for appropriation and is not available financial resources.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

O. Compensated Absences and Sick Leave

Under terms of union contracts and various Board resolutions, county employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation hours. Employees are not reimbursed for accumulated sick leave except management employees who are eligible for a payoff of unused sick leave accruals at resignation. Management employees must have a balance of at least 70.0% of their sick leave accruals and have

been employed three years or more to be eligible for this benefit. The maximum amount payable under this Sick Leave Incentive Plan is 50.0% of accrued sick leave; however, the amount of sick leave payable is considered de minimis. Accordingly, no accrual for sick leave has been made in the accompanying basic financial statements.

The county permits eligible employees to accumulate compensatory time for specifically authorized work. This balance is eligible for payment upon separation from county service. For the fiscal year ending June 30, 2013, the accumulated balance compensatory time was not deemed significant and measurable enough for inclusion in the county's financial statements.

Compensated absences as of June 30, 2013, were valued at $46,142,000, which includes $28,770,000 attributable to the General Fund, $5,113,000 attributable to the Special Revenue Funds, $11,433,000 recorded in Enterprise Funds, $61,000 recorded in Internal Service Funds, $127,000 recorded in the First 5 Contra Costa Children and Families Commission Component Unit, $382,000 recorded in the Housing Authority Component Unit, and $256,000 recorded in the Pension Trust Fund. Amounts attributable to the General Fund, Special Revenue Funds, and Component Units are expected to be claimed in future periods and paid with future resources from those funds. Accordingly, this liability is reflected in the government-wide statement of net position. In the proprietary funds and the Pension Trust Fund, compensated absences are recorded as an expense and liability as the benefits accrue to employees. The amounts reported for compensated absences include estimated employer liability for taxes and workers' compensation premiums.

P. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. RESTATEMENT OF NET POSITION

Government-wide Financial Statements – Restatement of Beginning Net Position

Governmental Activities

During the fiscal year ending June 30, 2008, the county implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB).* At that time certain assumptions were agreed to by management and the Board of Supervisors for use in the actuary's computation of the OPEB data. In subsequent years, the assumptions used by the actuary to compute the OPEB data changed without disclosure to all of the necessary parties to ensure proper reporting in the comprehensive annual financial report (CAFR). The annual required contributions, interest on and amortization of the net OPEB obligation, and adjustments to the annual required contributions (ARC) are being updated to correct the computation of the net OPEB obligation as of June 30, 2012. This restatement, which reduces beginning net position in the amount of $177,627,000, offsets the adjustment needed to correct the net OPEB obligation as of June 30, 2012.

Housing Authority

In June 2012, the county compensated the Housing Authority (the Authority) $250,000 for acquiring certain real property owned by the Authority. The county at that time had an outstanding balance owing to HUD in the amount of $240,000. The majority of the proceeds from the transfer of real property went to HUD to settle the outstanding balance. The activity was posted as a prior period adjustment decreasing the net position as of April 1, 2012. Additionally, both blended and discretely presented component units of the Authority have a fiscal year end of December 31, which differs from the Authority's fiscal year end of March 31. During the current year, Housing Authority management decided to roll beginning net position back to December 31, 2011, to report twelve months of activity along with the activity of the Authority. This prior period adjustment for both component units was an increase to beginning net position of $341,000. The combined prior period adjustment for the Authority and its component units was a net increase to beginning net position of $101,000.

Summary

The adjustment to the beginning net position is presented below (in thousands):

	Primary Government	Component Unit
	Governmental Activities	Housing Authority
Net position, at beginning of year, as previously reported	$ 733,651	37,797
Restatement of beginning net position	(177,627)	101
Net position, at beginning of year, as restated	$ 556,024	37,898

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted for all governmental funds except the Public Financing Authority Debt Service Fund, the Assessment Districts Debt Service Fund, and the Assessment Districts Capital Projects Fund. Additionally, the Low & Moderate Income Housing Assets Special Revenue Fund had no budget adopted for the fiscal year end June 30, 2013. All annual appropriations lapse at fiscal year-end. GAAP serves as the budgetary basis of accounting.

Schedules of revenues, expenditures, and changes in fund balance - budget and actual are included in the required supplementary section of this report for the General Fund and all major special revenue funds.

Encumbrance accounting is used in governmental funds. Encumbrances outstanding at year-end are reported with restricted, committed, and assigned, as appropriate, fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

B. Deficit Net Position/Fund Balance

At June 30, 2013, governmental activities in the government-wide statement of net position had a deficiency in unrestricted net position of $428,787,000. This deficit is primarily due to a total OPEB obligation of $488,397,000.

Two internal service funds had deficit net positions at June 30, 2013. The Workers' Compensation Insurance County General Fund shows a deficit of $4,333,000. The Workers' Compensation Insurance Fire Protection Fund shows a deficit of $10,785,000, a deficit increase of $1,892,000 from an $8,893,000 deficit at June 30, 2012. This deficit net position is attributed to an adjustment of insurance reserves for self-insurance funds per actuarial report dated June 30, 2013. For the Workers' Compensation Insurance County General Fund, the county has continued with appropriate department allocations to continue with the reduction in the deficit. For the Workers' Compensation Insurance Fire Protection Fund, the county is bringing in a consultant to perform an operational study of the Contra Costa County Fire Protection District including the funding status of its workers' compensation.

The Major Risk Medical Insurance fund, which is reported as part of the nonmajor enterprise funds, had a deficit net position of $258,000. This deficit is due to expenses for patient care exceeding premiums paid by health insurance providers. The Health Services Department has negotiated with the Managed Risk Medical Insurance Board an increase of premium payments in major risk medical claims to remedy the fund's deficit.

The County Pension Bond Debt Service Fund, which is reported as part of the nonmajor governmental funds, had a fund balance deficit of $861,000 at June 30, 2013. This is a deficit decrease of $4,688,000 from a $5,549,000 deficit as June 30, 2012. The deficit is the cumulative result of rates being under charged to departments based on certain salary and interest assumptions, which did not occur, causing the underfunding. The county rates will be increased to appropriately recover the remaining shortfall.

4. CASH AND INVESTMENTS

	Primary Government		Component Units		
	Governmental Activities	Business-Type Activities	First 5 Contra Costa Children and Families Commission	Housing Authority	Fiduciary Funds
Cash and Investments	$ 505,210	62,719	35,764	7,941	7,590,582
Restricted Cash held by fiscal agent	15,846	22,433		7,619	15,117
	$ 521,056	85,152	35,764	15,560	7,605,699

The cash and investment balances of substantially all funds, except the Pension, Other Postemployment Benefit, and Investment Trust Funds, are maintained in the county's internal pool and invested by the County Treasurer. Income from pooled investments is allocated to the funds based on average daily balances. As permitted by the California Government Code, legally separate entities that are not part of the county reporting entity also have individual investment accounts in the County Treasury. These

investment accounts are separate from the pool and are reported in the Investment Trust Fund. Specific investments are acquired for those separate entities at their direction and the income from and changes in the value of these investments affect only the entity for which they were acquired. The CCCERA Board directs the investment activity of the Pension Trust Fund. The Board of Supervisors directs the investment activity of the Other Postemployment Benefit Trust Fund.

A. Summary of Cash and Investments

Cash and investments at June 30, 2013, (December 31, 2012, for the Pension Trust Fund and March 31, 2013, for the Housing Authority) are reported as follows (in thousands):

		Deposits and Certificates of Deposits	Investments	Total
From the Statement of Net Position				
Primary Government	Cash and investments	$ 143,382	424,547	567,929
	Restricted cash and investments		38,279	38,279
First 5 Contra Costa Children and Families Commission	Cash and investments	1	35,763	35,764
Housing Authority	Cash and investments	4,117	3,824	7,941
	Restricted cash and investments	7,619		7,619
From the Statement of Fiduciary Net Position				
Pension Trust Fund	Cash and investments	3,106	5,787,023	5,790,129
	Cash collateral-securities lending		145,423	145,423
Other Employee Benefit Trust Fund	Cash and investments		114,599	114,599
Investment Trust Fund	Cash and investments	2	1,290,798	1,290,800
Private-Purpose Trust Funds	Cash and investments	11,806	18,387	30,193
	Restricted cash and investments	15,117		15,117
Agency Funds	Cash and investments	13	219,425	219,438
Total		$ 185,163	8,078,068	8,263,231

B. Deposits and Investments (excluding the Pension Trust Fund)

Deposits

Deposits include bank deposits at a carrying amount of $180,773,000. The balance reported by various financial institutions was $242,120,000. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. Of the bank balance, $3,335,000 was covered by federal depository insurance and $238,784,000 was collateralized by the pledging financial institutions as required by California Government Code Section 53652.

According to the California Government Code Section 53601, bank obligations such as certificates of deposit are considered investments. However, in accordance with accounting principles generally accepted in the United States of America, the county has classified certificates of deposit in the amount of $4,390,000 as deposits. Of the certificates of deposit balance, $503,000 was insured and $3,887,000 was collateralized by the pledging financial institutions as required by California Government Code Section 53652.

Under the California Government Code, a financial institution is required to secure deposits in excess of $250,000 made by state or local governmental units by pledging securities held in the form of an undivided collateral pool. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. The collateral must be held at the pledging bank's trust department or at another bank, acting as the pledging bank's agent, in the public agency's name. The county may waive collateral requirements for cash deposits, which are fully insured up to $250,000 by the Federal Deposit Insurance Corporation. The county, however, has not waived the collateralization requirements.

The county follows the practice of pooling cash of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash is allocated on a quarterly basis to the various funds based on the year-to-date average daily cash balances. Interest income from cash with fiscal agent is credited directly to the related fund.

Authorized Investments

Under provisions of the county's investment policy, the county may invest in the following:

Bonds and notes issued by local agencies with a maximum maturity of five years. Obligations issued by Agencies or Instrumentalities of the U.S. Government.

State or Municipal Depository Funds, such as the Local Agency Investment Fund (LAIF) or pooled cash investment funds managed by county treasurers.

U.S. Treasury bills, notes, bonds, or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest.

Registered state warrants, treasury notes, or bonds issued by the state of California.

Bonds, notes, warrants, or other evidence of debt issued by a local agency within the state of California, County Treasurer, other local agencies or Joint Powers Agencies.

Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments.

Banker's acceptances with a term not to exceed 270 days, limited to 40% of surplus funds; no more than 30% of surplus funds can be invested in Bankers Acceptances of any single commercial bank.

Prime commercial paper not to exceed 180 days and the highest ranking issued by Moody's Investors Service or Standard & Poor's Corp., limited to 15% of surplus funds; provided that if the average total maturity of all commercial paper does not exceed 31 days up to 30% of surplus funds can be invested in commercial paper.

Negotiable certificates of deposit issued by federally or state chartered banks or associations, limited to not more than 30% of surplus funds.

Repurchase/reverse repurchase agreements of any securities authorized by the California Government Code Sections 5922 and 53601 et seq. Securities purchased under these agreements shall be no less than 102% of market value. Securities purchased under reverse repurchase agreements shall be for temporary and unanticipated cash flow needs only.

Medium-term notes (not to exceed two years) of U.S. corporations rated "AAA" or better by Moody's or Standard & Poor's limited to not more than 30% of surplus funds.

Shares of beneficial interest issued by diversified management companies investing in the securities and obligations authorized by this Section (Money Market Mutual Funds); funds must carry the highest rating of at least two national rating agencies and are limited to not more than 20% of surplus funds.

Any mortgage pass-through security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable pass-through certificate or consumer receivable-backed bond with a maximum maturity of five years, securities in this category must be rated AA or better by a national rating service and are limited to not more than 30% of surplus funds.

Notes, bonds, or other obligations that are at all times secured by a valid first-priority security interest.

Monies held by a trustee or fiscal agent and pledged to the payment of security bonds or other indebtedness, or obligations under a lease, installment sale, or other agreement of a local agency, or certificates of participation in those bonds, indebtedness, or lease installment sale, or other agreements.

Insured demand and savings deposits, provided that deposits in excess of the insured amounts must be 100% collateralized by federal securities (Housing Authority).

Insured money market accounts (Housing Authority).

Insured SUPERNOW accounts, provided the deposit in excess of insured amount must be 100% collateralized by federal securities (Housing Authority).

Sweep accounts that are 100% collateralized by federal securities (Housing Authority).

Funds held under the terms of a trust indenture or other contract or agreement including HUD/PHA annual contributions contract, may be invested according to the provisions of those indentures or contracts.

Collateralized bank deposits with a perfected security interest in accordance with the Uniform Commercial Code (UCC) or applicable federal security regulations.

Risk Disclosures

Interest Rate Risk. As a means of limiting its exposure to losses arising from rising interest rates, the county's investment policy provides that final maturities of securities cannot exceed five years, unless the county Board of Supervisors (Board) has granted express authority to make that investment either

specifically or as a part of an investment program approved by the Board no less than three months prior to the investment.

At June 30, 2013, the county (March 31, 2013, for the Housing Authority) excluding CCCERA investments (as of December 31, 2012, which are shown on page 59), had the following investments and maturities (in thousands):

		Investment Maturities				
Investment Type:		Less than 1 year	1 to 3 years	3 to 5 years	Over 5 years	Fair Value Total
U.S. Treasury notes & bonds	$	7,037	43,235	1,185		51,457
U.S. agencies - (FHLB, FNMA, FFCB, FHLMC)		60,795	161,523	47,862		270,180
Corporate notes		42,163	66,736	3,077		111,976
Municipal bonds		471	4,976	1,930	427	7,804
Asset-backed securities			698	748		1,446
Commercial paper		637,792				637,792
Negotiable certificates of deposit		477,218	7,207	2,765		487,190
Guaranteed investment contracts					12,964	12,964
Mutual funds		224,556	2,455		114,599	341,610
Money market accounts		565				565
Local Agency Investment Funds		208,082				208,082
California Asset Management Program					390	390
Local obligation bond					40	40
Corporate bonds		8,191	3,485			11,676
Bankers' acceptance			2,450			2,450
Total	$	1,666,870	292,765	57,567	128,420	2,145,622

As of June 30, 2013, the portfolio contained $119,885,000 of callable U.S. Agencies, representing 12.63% of investment cost at June 30, 2013.

Credit Risk. State law limits investments in commercial paper with an A1 and all other investments with an investment grade rating issued by nationally recognized statistical rating organizations (NSROs). The county's policy is to limit its investments in these investment types to the top rating issued by NSROs including raters Standard and Poor's, Fitch Ratings, and Moody's Investors Service.

The following schedule lists the types of investments and the range of credit ratings as rated by Standard and Poor's:

Investment Type:		Fair Value (in thousands)	Quality Rating Range
U.S. Treasury notes & bonds	$	51,457	
Federal Home Loan Bank (FHLB)		49,424	AA+ to A-1+
Federal National Mortgage Association (FNMA)		80,168	AA+ to A-1+
Federal Farm Credit Bank (FFCB)		31,882	AA+
Federal Home Loan Mortgage Corp (FHLMC)		106,169	AA+
Freddie Mac		1,002	AA+
Fannie Mae		1,535	AA+
Corporate notes		111,976	AAA to A-
Municipal bonds		7,804	AAA to A
Asset-backed securities		1,446	AAA to NA
Commercial paper		637,792	A-1+ to A-1
Negotiable certificates of deposit		487,190	AA- to A-1
Guaranteed investment contracts		12,964	NOT RATED
Mutual funds		341,610	NOT RATED
Money market accounts		565	NOT RATED
Local Agency Investment Funds		208,082	NOT RATED
California Asset Management Program		390	NOT RATED
Corporate bonds		11,676	AAA to A-
Bankers' acceptance		2,450	NOT RATED
Local obligation bond		40	NOT RATED
Total	$	2,145,622	

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the county will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. There are no county investments in which the securities are held by the investment's counterparty not in the name of the county.

Concentration of Credit Risk. The Treasurer's investment policies and guidelines permit the county to be invested in any one issuer's investments up to 10% of the county's total assets of the investments held by the county. The investment portfolio contained no concentration of investments in any one entity (other than those issued or guaranteed by the U.S. Government) that represented 5% or more of the county pool.

Other Financial Instruments

In accordance with California statutes, the county may invest in a wide variety of investment instruments, including asset-backed securities, such as: collateralized mortgage obligations and principal-only strips and forward contracts.

The county's investments with the Local Agency Investment Fund (LAIF), a state of California investment pool, at June 30, 2013, included a portion of the pool, at June 30, 2013, which included a portion of the pool funds invested in structured notes and asset-backed securities, as follows:

> Structured Notes are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.
>
> Asset-Backed Securities the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets (such as principal) and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

The county's investment pool is invested in the State of California Local Agency Investment Fund (LAIF), which is part of the State of California Pooled Money Investment Account (PMIA). As of June 30, 2013, the county (excluding the Housing Authority) had $204,258,000 invested in LAIF, of which $9,894,000 is cash with fiscal agent which had invested 0.03% of the pool investments funds in structured notes and asset-backed securities. The Housing Authority (March 31, 2013) had $3,824,000 invested in LAIF. The value of the pool shares in LAIF is determined on an amortized cost basis, which approximates fair value. PMIA is not SEC-registered, but is required to invest according to the California Government Code. The Local Investment Advisory Board, which consisted of five members designated by state statues, has oversight responsibility for LAIF.

As of June 30, 2013, the county had no derivative instruments in mutual funds.

At June 30, 2013, (March 31, 2013, for the Housing Authority) the amount of cash and investments restricted by legal and contractual requirements was as follows (in thousands):

	Governmental Activities		Business-type Activities	Fidicuary Activities	Component Unit
	General Fund	Nonmajor Governmental Funds	County Hospital	RDA Successor Agency	Housing Authority
Pension obligation bond	$	843			
Nonexpendable portion of permanent fund		1,729			
Public Financing Authority:					
2002B Lease revenue bonds		1,586			
2007A & 2007B Lease revenue bonds		5,757			
2001 Reassessment bond		400			
Pleasant Hill BART bond reserve 1987-1 reserve account		526			
San Ramon bond reserve 1989-1 reserve account		44			
Kensington reserve fund AD 91-1 reserve account		268			
San Pablo bond reserve AD 91-3 reserve account		29			
Pleasant Hill BART RFD 98 reserve account		547			
2013 Special Tax Refunding bonds		208			
Kensington construction/improvement bond AD 91-1		26			
County Hospital Enterprise Fund:					
2007A & 2007B Lease revenue bonds			3,348		
2010A & 2010B Lease revenue bonds			6,153		
2012A Lease revenue bond			12,932		
Capital lease funds that have not been spent, operating revenues required by lender, and funds held on behalf of its clients					7,619
East Bay Regional Communication System	2,455				
Restricted program money	1,428				
Successor Agency to the RDA				15,117	
Total restricted cash and investments	$ 3,883	11,963	22,433	15,117	7,619

County management believes that the county is in compliance with all terms of its debt agreements and all state statute requirements.

C. Pension Trust Fund Deposits and Investment Risk Disclosures

Deposits

At December 31, 2012, the carrying amount of CCCERA's cash deposits was $3,106,000 and the bank balance was $3,359,000. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. Effective December 31, 2010, the Dodd-Frank Wall Street Reform and Consumer Protection Act (DFA) fully granted all funds in non-interest bearing transaction deposit accounts held at FDIC insured depository institutions.

Under the California Government Code, a financial institution is required to secure deposits in excess of $250,000 made by state or local governmental units by pledging securities held in the form of an undivided collateral pool. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure governmental deposits by pledging first deed mortgage notes having an institution's trust department or agent in CCCERA's name.

Investment Stewardship

Except as otherwise expressly restricted by the California Constitution and by law, the CCCERA Board invests the assets of CCCERA through the purchase, holding, or sale of any form or type of instruments, or financial transaction, when prudent, in the informed opinion of the CCCERA Board. In addition, the CCCERA Board has established an investment policy, which places limits on the compositional mix of cash, fixed income, equity securities, alternative investments and real estate investments. CCCERA currently employs external investment managers to manage its assets subject to the guidelines of the investment policy.

As permitted by the Government Code, CCCERA directs the County Treasurer to make specific investments on behalf of CCCERA. Investments made by the County Treasurer are subject to regulatory oversight by the county's Treasury Oversight Committee, as required by the California Government Code Section 27134.

Investment Risk

Investments are subject to certain types of risks, including interest rate risk, credit risk (including custodial credit risk and concentrations of credit risk), and foreign currency risk. The following describes those risks:

Interest Rate Risk. The fair value of fixed maturity investments fluctuates in response to changes in market interest rates. Increases in prevailing interest rates generally translate into decreases in fair value of those investments. The fair value of interest sensitive instruments may also be affected by the creditworthiness of the issuer, prepayment options, relative values of alternative investments and other general market conditions. Certain fixed maturity investments may have call provisions that could result in shorter maturity periods.

CCCERA does not have a general policy to manage interest rate risk. However, to help manage interest rate risk, the Core Plus Fixed Income portfolios that have holdings in Collateralized Mortgage Obligations (CMOs) greater than 15 years or less than negative 15 years in duration (based on a 100 basis point move in rates) are limited to no more than 2% of the fixed income portfolio at cost.

Holding of Fixed Income Futures are allowed, on an unleveraged basis, such that the market notional value of all long contracts shall be covered by cash, cash receivables, or cash equivalents with one-year or less in duration.

The following schedule is a list of fixed income and short-term investments and the related maturity schedule for CCCERA as of December 31, 2012 (in thousands):

	Investment Maturities				
Investment type	Less than 1 year	1-5 years	6-10 years	More than 10 years	Fair Value Total
Collateralized mortgage-backed securities (CMBS)	$ 12,526	120,172	71,262	129,776	333,736
Collateralized mortgage-obligations	29	232	4,810	59,256	64,327
Commercial paper	49,684				49,684
Corporate bonds	32,835	165,274	328,206	35,209	561,524
Private placements		117,039	130,990	45,629	293,658
Short-term investment-fund instruments				152,533	152,533
U.S. Treasury notes & bonds	8,331	42,169	18,728	13,924	83,152
U.S. agencies - (GNMA, FNMA, FHLMC)	37,988	45,309	65,434	198,398	347,129
Total	$ 141,393	490,195	619,430	634,725	1,885,743

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, CCCERA will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At year-end, CCCERA has no custodial credit risk because all securities held by CCCERA's custodial bank are in CCCERA's name. The fair value of investments on loan at December 31, 2012, is $144,000,000, which was collateralized by cash in the amount of $145,400,000.

Concentration of Credit Risk. The Board's investment policies and guidelines permit investments in numerous specified asset classes to take advantage of professional investment management advice and a well-diversified portfolio. The investment portfolio contained no concentration of investments in any one entity (other than those issued or guaranteed by the U.S. Government) that represented 5% or more of plan net position.

Credit Risk. CCCERA's general investment policy is to apply the prudent-person rule. Investments are made as a prudent person would be expected to act, with discretion and for the exclusive purposes of providing benefits, minimizing contributions and defraying reasonable expenses of administering the defined benefit plan. Investments should be diversified so as to minimize the risk of loss and to maximize the rate of return unless under the circumstances it is clearly prudent not to do so. Nationally recognized statistical rating organizations provide ratings of debt securities quality based on a variety of factors, for example, the financial condition of the issuers, which provide investors with some idea of the issuer's ability to meet its obligations.

Fixed maturity investments may consist of rated or non-rated securities. Ratings can range from AAA (highest quality) to D (default). Debt securities with ratings of BBB or higher are considered investment grade issues, and debt securities with ratings of BB or lower are non-investment grade issues. Debt securities in the non-investment grade category are more speculative and often referred to as "high-

yield." This is due to the fact that lower rated debt securities generally carry a higher interest rate to compensate the buyer for taking on additional risk.

The following is a schedule of the credit risk ratings of CCCERA's fixed income and short-term investments as of December 31, 2012, as rated by Standard and Poor's:

Quality Rating		Fair Value (in thousands)
AAA	$	352,905
AA+		298,036
AA		15,054
AA-		36,417
A+		103,295
A		96,924
A-		49,267
BA+		6,098
BBB+		48,552
BBB		48,245
BBB-		58,190
BB+		27,439
BB		13,147
BB-		33,302
B+		54,591
B		67,763
B-		66,009
CCC+		27,011
CCC		21,651
CCC-		3,274
CC		1,541
D		8,184
NR		448,848
Total	$	1,885,743

The following is a schedule of credit quality ratings, by type, of CCCERA's fixed income and short-term investments as of December 31, 2012, as rated by Standard and Poor's:

Investment Type	Quality Rating Range
Asset-backed securities*	AAA TO CCC
Convertible bonds	NOT RATED
CMBS*	AAA
CMO*	AAA TO D
Corporate bonds*	AAA TO C
Municipals	AAA TO BBB+
Private placements	AA+ TO BB
Real estate investment trust*	A- TO B-
Short-term	NOT RATED
U.S. & foreign agencies*	AAA TO B
Mutual funds	NOT RATED

* Investment type contained one or more investments that were not rated.

Foreign Currency Risk. The risk that changes in exchange rates will adversely affect the fair value of an investment. CCCERA's external investment managers may invest in international securities and must follow CCCERA's investment guidelines pertaining to these types of investments. CCCERA's exposure to foreign currency risk is as follows:

Currency		(in thousands)
Australian dollar	$	35,597
Brazilian real		44,553
British pound sterling		198,209
Canadian dollar		43,329
Chilean peso		3,748
Columbian peso		3,221
Danish krone		7,880
Euro		263,145
Hong Kong dollar		30,161
Indian rupee		7,529
Indonesian rupiah		7,940
Israeli shekel		705
Japanese yen		171,583
Malaysian ringgit		2,286
Mexican peso		18,345
New Zealand dollar		11,618
Nigerian Naira		943
Norwegian krone		25,602
Peruvian Nuevo Sol		5,423
Philippine peso		1,406
Polish zloty		11,723
Russian rouble		12,266
Singapore dollar		15,790
South African rand		11,871
South Korean won		35,466
Swedish krona		28,089
Swiss franc		31,424
Taiwan new dollar		7,438
Thai baht		9,841
Turkish lira		5,386
United Arab Emirates Dirham		541
Yuan Renminbi-China		32,063
Total	$	1,085,121

The following schedule is a list of investments for CCCERA as of December 31, 2012:

Type of Investment	Fair Value (in thousands)
Deposit	$ 3,106
Short term investments held by fiscal agent	371,945
Total short term investments	375,051
U.S. government and agency instruments	702,674
Private placement bonds	293,658
Domestic corporate bonds	402,046
International bonds	290,575
Total bonds	1,688,953
Domestic stocks	1,354,723
Global stocks	728,220
International stocks	650,492
Total stocks	2,733,435
Real estate	741,660
Alternative investments	396,453
Total investments	$ 5,935,552

Securities Lending by the Employees' Retirement Association (Pension Trust Fund)

CCCERA's investment policy permits the use of a securities lending program with its principal custodian bank. CCCERA lends domestic bonds and equities and international equities to various brokers for collateral that will be returned for the same securities plus a fee in the future. The custodian bank provides loss indemnification to CCCERA if the borrower fails to return the securities.

The custodian bank manages the securities lending program and receives cash and/or securities as collateral. The collateral cash can be invested and is automatically rolled into a Short-Term Investment Fund (STIF). The collateral securities cannot be pledged or sold by CCCERA without borrower default. Securities on loan must be collateralized at 102.0% and 105.0% of the fair value of domestic securities and non-domestic securities, respectively, plus accrued interest (in the case of debt securities).

There are no restrictions on the amount of securities that can be loaned at one time. CCCERA has the right to terminate any loan in whole or in part by providing the custodian bank with written notice (a "Recall Notice"). Because the loans are terminable at will, the term to maturity of the security loans is generally not matched with the term to maturity of the cash collateral. There were no losses associated with securities lending transactions during the year.

At year-end, additional funds of $250,000 are held as collateral for CCCERA's securities on loan. This is known as the "calculated mark" and settled on the first business day of January 2013. CCCERA had no credit risk exposure to borrowers because the collateral exceeded the amount borrowed. The fair value of investments on loan at December 31, 2012, is $144,000,000, which was collateralized by cash in the amount of $145,423,000, and has been reported as an asset and liability in the CCCERA Statement of Fiduciary Net Position.

Derivative Financial Instruments

As of December 31, 2012, the derivative instruments held by CCCERA are considered investments and not hedges for accounting purposes. The term hedging denotes an economic activity and not an accounting method. The gains and losses from this activity are recognized as incurred in the Statement of Changes in Fiduciary Net Position.

CCCERA currently employs external investment managers to manage its assets as permitted by the California Government Code and CCCERA's investment policy and specific managers hold investments in swaps, options, futures, forward settlement contracts, rights, and warrants and enter into forward foreign currency exchange security contracts within fixed income financial instruments. The fair value of options, futures, rights, and warrants is determined based upon quoted market prices. The fair value of derivative investments that are not exchange traded, such as swaps, and TBA's (To Be Announced) is determined by an external pricing service using various proprietary methods, based upon the type of derivative instrument. Futures contracts are marked to market at the end of each trading day, and the settlement of gains or losses occur on the following business day through variation margins. The fair value of international currency forwards represents the unrealized gain or loss on the related contracts, which is calculated as the difference between the specified contract exchange rate and the exchange rate at the end of the reporting period.

Forward foreign currency exchange contracts are used primarily to hedge against changes in exchange rates related to foreign securities. Due to the level of risk associated with certain derivative investment securities, it is conceivable that changes in the values of investment securities will occur in the near term, and such changes could affect the amounts reported in the financial statements. CCCERA could be exposed to risk if the counterparties to the contracts are unable to meet the terms of the contracts. CCCERA's investment managers seek to control this risk through counterparty credit evaluations and approvals, counterparty credit limits, and exposure monitoring procedures. CCCERA anticipates that the counterparties will be able to satisfy their obligations under the contracts.

The following is a summary of derivative instruments at December 31, 2012, with the net appreciation/(depreciation) that has occurred during the year:

		Fair Value as of December 31, 2012 (Dollars in Thousands)			
Investment Derivatives by Type	Net Appreciation/ (Depreciation) in Fair Value Amount	Classification	Fair Value	Notional Amount
Credit Default Swaps Bought	$ (227)	Debt Securities	$ (208)	20,050
Credit Default Swaps Written	325	Debt Securities	118	11,550
Fixed Income Futures - Long	880	Debt Securities		71,009
Fixed Income Futures - Short	432	Debt Securities		(29,933)
Fixed Income Options - Bought	(4)	Debt Securities	101	1,300
Fixed Income Options - Written	97	Debt Securities	(345)	(26,100)
Futures Options Bought	(136)	Debt Securities	52	1,195
Futures Options Written	73	Debt Securities	(75)	(598)
Foreign Exchange Forwards	(9,345)	Contracts	(4,389)	281,851
Index Futures - Long	37,233	Various		118
Pay Fixed Interest Rate Swaps	(807)	Debt Securities	109	46,101
Receive Fixed Interest Rate Swaps	1,108	Debt Securities	429	36,108
Rights	(62)	Equities		
Warrants	412	Equities	873	214
Total	$ 29,979		$ (3,335)	

CCCERA's derivative instruments that are not exchange traded, including the swaps disclosed above, are valued using methods employed for debt securities. CCCERA's investment policy does not require collateral to be held for derivative investments.

Futures contracts are instruments that derive their value from underlying indices or reference rates and are marked to market daily. Settlement of gains or losses occur the following business day. As a result, those instruments and other similar instruments do not have a fair value at December 31, 2012, or any other trading day. Daily settlement of gains and losses enhances internal controls as it limits counterparty credit risk. Futures variation margin accounts are also settled daily and recognized in the financial statements under net appreciation/(depreciation) in fair value as they are incurred.

Foreign currency contracts are obligations to buy or sell a currency at a contractual exchange rate and quantity on a specific date in the future. The fair value of the foreign currency forwards is the unrealized gain or loss calculated as the difference between the contractual exchange rate and the closing exchange rate as of December 31, 2012.

Counterparty Credit Risk

Counterparty credit ratings of CCCERA's non-exchange traded investment derivative instruments (approximately $3.3 million) and subject to loss as of December 31, 2012, ranged from AA- to A- per Standard And Poor's rating with similar rating from Moody's and Fitch. No instruments that were non-exchange traded lacked ratings. In a case where a wholly owned broker-dealer does not engage the rating companies for a standalone rating, the subsidiary is assigned the parent company rating as the broker-dealer is an integral part of their business model(s). With the exception of forward trade commitments, CCCERA has a policy of requiring collateral posting provisions in non-exchange traded derivative instruments where it is market practice. As of December 31, 2012, CCCERA doesn't hold any collateral related to its non-exchange traded derivative instruments. The approximate $3.3 million represents the maximum loss that would be recognized at December 31, 2012, should the counterparties fail to perform. While no netting arrangements are used by CCCERA, the amount represents a net position of exposure for similar instruments.

Derivative Instruments Subject to Credit Risk

As of December 31, 2012, the following is a table of investment providers that are subject to credit risk, percentage of net exposure, and ratings:

Investment Provider Exposure to Credit Risk at December 31, 2012

Counterparty	Percentage of Net Exposure	S & P
JP Morgan Chase Bank N.A.	21 %	A+
HSBC Bank USA	17	AA-
Goldman Sachs Capital Markets LP	9	A-
Credit Suisse Branch (GFX)	8	A+
Mellon Bank NA	8	A+
HSBC Bank USA, N.A., Singapore Branch	6	AA-
UBS AG	5	A
Citibank N.A.	4	A
Bank of America	4	A-
Deutsche Bank AG - London	3	A+
Deutsche Bank AG - Frankfurt	3	A+
Credit Suisse International	2	A+
JP Morgan Chase Bank	1	A+
Bank of America N.A.	1	A
Barclays Capital	1	A+
Canadian Imperial Bank of Commerce	1	A+
UBS AG London	1	A
Royal Bank of Canada	1	AA-
HSBC Bank PLC	1	AA-
State Street Bank London	1	A+
11 others	Less than 1	Not rated to AA-

Custodial Credit Risk

The custodial credit risk for exchange traded derivative instruments is made in accordance with custodial credit risk disclosure requirements outlined in Generally Accepted Accounting Principles (GAAP). As of December 31, 2012, all of CCCERA's investments are held in CCCERA's name and are not subject to custodial credit risk.

Interest Rate Risk

As of December 31, 2012, CCCERA is exposed to interest rate risk on its swaps. Since CCCERA's investment managers can buy and sell the swaps on a daily basis, the investment managers actively manage the portfolio to minimize interest rate risk and it is unlikely that the swaps will be held to maturity. The total fair value subject to interest rate risk as of December 31, 2012, and maturities are as follows (Dollars in Thousands):

Investment Derivatives by Type	Fair Value	Less Than 1 Year	1-5 Years	6-10 Years	More than 10 Years
Credit Default Swaps Bought	$ (208)		(208)		
Credit Default Swaps Written	118		118		
Fixed Income Options Bought	101		101		
Fixed Income Options Written	(345)	(260)	(85)		
Pay Fixed Interest Rate Swaps	109		(32)	107	34
Receive Fixed Interest Rate Swaps	428	3	426	26	(27)
	$ 203	(257)	320	133	7

The interest rate swaps are highly sensitive to interest rate changes. As of December 31, 2012, they had a fair value of approximately $220 thousand and an approximate notional value of $130 million.

Foreign Currency Risk in International Investment Securities

CCCERA is exposed to foreign currency risk on its various investments denominated in foreign currencies. As of December 31, 2012, the following currencies were either in a receivable position (purchased) or payable position (sold) with net exposure, denominated in United States Dollars:

Fair Value in United States Dollars as of December 31, 2012 (Dollars in Thousands)

Currency Name	Net Receivable (Purchased)	Net Payable (Sold)	Swaps	Exposure
Australian dollar	$ (2)	14	(27)	(15)
Brazilian real	26	(102)	380	304
Canadian dollar	(1)	(36)		(37)
Chilean Peso	3			3
Danish krone	267	(2)		265
Euro	178	(1,083)		(905)
Hungarian Forint	(6)	1		(5)
Indian rupee	14	1		15
Indonesian rupiah	2			2
Japanese yen	(3,425)	1,617		(1,808)
Malaysian Ringgit		(1)		(1)
Mexican peso	(49)	(80)	3	(126)
New Russian Ruble	22	(105)		(83)
New Taiwan dollar	(2)			(2)
New Zealand dollar	(15)	(213)		(228)
Norwegian krone	2	(532)		(530)
Peruvian Nuevo Sol		(10)		(10)
Philippine Peso	(3)			(3)
Polish zloty	3	(713)		(710)
Pound sterling	3	(216)		(213)
Singapore dollar		(1)		(1)
South Korean won	(5)	(35)		(40)
Swedish krona	8	(123)		(115)
Swiss franc	301	(51)		250
Turkish Lira	1	(2)		(1)
Yuan renminbi	93	(131)		(38)
Total	$ (2,585)	(1,803)	355	(4,032)

Contingent Features

As of December 31, 2012, CCCERA held no investments with contingent features.

D. Other Postemployment Benefit Trust Fund

Investment Stewardship

The county has established investment policies for the investments of Contra Costa County Post-Retirement Health Benefits Plan Trust (OPEB Trust). The OPEB Trust is administered by the Public Agency Retirement Services (PARS), under the direction of the Post Retirement Health Benefits Trust Agreement Advisory Body, a body designated by the County Board of Supervisors. The OPEB trust is reported in the Contra Costa County OPEB Irrevocable Trust fund, and does not issue separate financial statements.

The investment policy of the OPEB Trust authorizes investment in five segments and defines allocations, targets, and limits for each segment as follows:

	Target Mix	Allocation Ranges Minimum	Allocation Ranges Maximum	Maximum % of Plan Portfolio	Maximum % in Single Issuer
Total Domestic Equity:					
Large Cap	17%	13%	32%	no limit	no limit
Mid Cap	6%	2%	10%	no limit	no limit
Small Cap	8%	4%	12%	no limit	no limit
Global Equity	7%	4%	12%	10%	5%
International Equity (Developed)	9%	4%	16%	no limit	no limit
International Equity (Emerging)	0%	0%	3%	no limit	no limit
Fixed Income	38%	30%	50%	no limit	no limit
High Yield	0%	0%	4%	no limit	no limit
Real Estate	4%	0%	8%	no limit	no limit
Cash (Money Market)	1%	0%	5%	no limit	no limit
Alternatives	10%	5%	20%	5%	no limit

Investments in the Global Fixed Income segment are restricted to obligations of the U.S. Treasury; obligations of U.S. Agency securities (including-mortgage backed securities); certificates of deposit; individual corporate bonds (minimum quality of Baa2/BBB at the time of purchase); instruments pursuant to SEC Rule 144(a) or Regulation S; commercial paper (minimum quality rating of P-1/A-1); lower risk planned amortization class collateralized mortgage obligations (CMO) and sequential CMOs (CMOs are limited to 10% of fixed income portfolio); high-yield securities held in high-yield mutual funds; asset backed securities (e.g. automobiles, credit cards or student loans). Investments in the Real Estate segment are restricted to an individual Real Estate Investment Trust (REIT) securities and comingled funds that invest in REIT.

At June 30, 2013, the OPEB Trust Fund held $114,599,000 in mutual funds in the following segments (in thousands):

	Market Value at June 30,2013	Portfolio Allocation
Total Domestic Equity:		
Large Cap	$ 24,010	21%
Mid Cap	7,152	6%
Small Cap	6,706	6%
Global Equity	7,646	6%
International Equity (Developed)	7,713	7%
Fixed Income	46,794	41%
Real Estate	4,404	4%
Cash (Money Market)	10,174	9%
	$ 114,599	

Investment Risk

Investments are subject to certain types of risks, including interest rate risk and credit risk (including custodial credit risk concentrations or credit risk). The following describes those risks:

Interest Rate Risk. The fair value of fixed maturity investments fluctuates in response to changes in market interest rates. Increases in prevailing interest rates generally translate into decreases in fair value of those investments. The fair value of interest sensitive instruments may also be affected by the creditworthiness of the issuer, prepayment options, relative values of alternative investments, and other

general market conditions. Certain fixed maturity investments may have call provisions that could results in shorter maturity periods.

The OPEB Trust does not have a general policy to manage interest rate risk. However, to help manage interest rate risk, the Core Plus Fixed Income portfolios that have holdings in Collateralized Mortgage Obligations (CMOs) greater than 15 years or less than negative 15 years in duration (based on a 100 basis point move in rates) are limited to no more than 2% of the fixed income portfolio at cost.

At June 30, 2013, the OPEB Trust did not hold any fixed income investments subject to interest rate risk.

Custodial Credit Risk. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the OPEB Trust would not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. Investment securities are exposed to custodial credit risk if the securities are uninsured, not registered in the name of the OPEB Trust, and held by the counterparty. At June 30, 2013, the OPEB Trust's investments were not exposed to custodial credit risk because none of the investments were in the name of the county or the OPEB Trust as the portfolio only included mutual funds and money market funds. The OPEB Trust has no general policy on custodial credit risk for deposits.

Concentration of Credit Risk. The investment policies of the OPEB Trust permit investments in numerous specified asset classes to take advantage of professional investment management advice and a well-diversifies portfolio. At June 30, 2013, the investment portfolio contained no concentration of investments in any one entity that represented 5% or more of the portfolio.

Credit Risk. The OPEB Trust's general investment policy is to apply the prudent-person rule. Investments are made as a prudent person would be expected to act, with discretion and for the exclusive purposes of providing benefits, minimizing contributions, and defraying reasonable expenses of administering the Plan. Investments should be diversified so as to minimize the risk of loss and to maximize the rate of return unless, under the circumstances, it is clearly prudent not to do so. At June 30, 2013, the money market funds held by the OPEB Trust are rated Aaa-mf by Moody's and AAAm by S&P.

5. RECEIVABLES

Receivables at year-end of the county's major individual funds, nonmajor, and internal service funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows (in thousands):

Governmental Activities	General	CSC Fire Protection District Special Revenue	Health & Sanitation Special Revenue	Other Special Revenue	Nonmajor	Internal Service	Total Governmental Activities
Taxes receivable	$ 847	633			199		1,679
Accounts receivable	152,672	56	3,344	40,090	26,092	1,864	224,118
Advances receivable	72						72
Gross receivables	153,591	689	3,344	40,090	26,291	1,864	225,869
Less: Allowance for uncollectibles	(4)						(4)
Total receivables (net)	$ 153,587	689	3,344	40,090	26,291	1,864	225,865

Business-type Activities	County Hospital	HMO Medi-Cal Plan	HMO Commercial Plan	Nonmajor	Total Business-type Activities
Accounts receivable	$ 268,060	52,165	33,137	944	354,306
Gross receivables	268,060	52,165	33,137	944	354,306
Less: Allowance for uncollectibles	(187,243)				(187,243)
Total receivables (net)	$ 80,817	52,165	33,137	944	167,063

Governmental funds report deferred revenues in connection with receivables for revenues not considered available to liquidate liabilities of the current period. Governmental and enterprise funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At June 30, 2013, the various components of deferred revenue and unearned revenue reported were as follows (in thousands):

	Unavailable	Unearned
Governmental Activities:		
General:		
Notes receivable (Community Development Block Grant-CDBG loans)	$ 76,621	
Advances not yet earned		4,839
Other receivables and advances		4,424
CCC Fire Protection District Special Revenue:		
Resources received that do not yet meet the criteria for revenue recognition	51	
Other Special Revenue:		
Notes receivable	8,410	
Other receivables and advances		71
Nonmajor Governmental:		
Notes receivable	10,033	
Other receivables and advances		5,106
Resources received that do not yet meet the criteria for revenue recognition	177	
Total Governmental Activities	$ 95,292	14,440
Business-type Activities:		
County Hospital:		
Resources received that do not yet meet the criteria for revenue recognition		$ 21,236
HMO Medi-Cal Plan:		
Resources received that do not yet meet the criteria for revenue recognition		619
Nonmajor Enterprise:		
Resources received that do not yet meet the criteria for revenue recognition		126
Total Business-type Activities		$ 21,981

6. INTERFUND TRANSACTIONS

A. Interfund Receivables/ Payables

The composition of interfund balances as of June 30, 2013, is as follows (in thousands):

Due To/From Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	CCC Fire Protection District Special Revenue Fund	$ 106
	Health & Sanitation Special Revenue Fund	25,685
	Other Special Revenue Fund	31,202
	Nonmajor Governmental Funds	21,399
	County Hospital Enterprise Fund	6,458
	HMO Medi-Cal Enterprise Fund	60
	HMO Commercial Plan Enterprise Fund	60
	Nonmajor Enterprise Funds	55
	Internal Service Funds	1,210
		86,235
CCC Fire Protection District Special Revenue Fund	Internal Service Funds	51
		51
Health & Sanitation Special Revenue Fund	General Fund	177
	HMO Medi-Cal Enterprise Fund	3
	HMO Commercial Plan Enterprise Fund	15
		195
Other Special Revenue Fund	General Fund	337
	Nonmajor Governmental Funds	2,040
	HMO Commercial Plan Enterprise Fund	39,316
	Nonmajor Enterprise Funds	323
	Internal Service Funds	3
		42,019
Nonmajor Governmental Funds	General Fund	5,242
	Health & Sanitation Special Revenue Fund	61
	Other Special Revenue Fund	1,000
	Nonmajor Governmental Funds	9,191
	County Hospital Enterprise Fund	61
	HMO Medi-Cal Enterprise Fund	595
	HMO Commercial Plan Enterprise Fund	6,818
	Nonmajor Enterprise Funds	219
	Internal Service Funds	32
		23,219
County Hospital Enterprise Fund	General Fund	1,734
	Health & Sanitation Special Revenue Fund	171
	Nonmajor Governmental Funds	1
	HMO Medi-Cal Enterprise Fund	12,922
	HMO Commercial Plan Enterprise Fund	7,843
	Nonmajor Enterprise Funds	95
	Internal Service Funds	17
		22,783
HMO Medi-Cal Enterprise Fund	General Fund	6
	HMO Commercial Plan Enterprise Fund	892
		898
HMO Commercial Plan Enterprise Fund	General Fund	674
	County Hospital Enterprise Fund	31,614
	HMO Medi-Cal Enterprise Fund	7,144
	Nonmajor Enterprise Funds	1
		39,433
Nonmajor Enterprise Funds	General Fund	350
	Other Special Revenue Fund	3
	Nonmajor Governmental Funds	196
		549
Internal Service Funds	General Fund	631
	Other Special Revenue Fund	3
	Nonmajor Governmental Funds	150
	County Hospital Enterprise Fund	12
	Nonmajor Enterprise Funds	12
	Internal Service Funds	34
		842
Total		$ 216,224

The due to/from other funds account balances primarily resulted from interfund cash transactions recorded after the cash cut-off on June 30, 2013.

B. Interfund Transfers

Fund Financial Statements

Transfers were made during the year from the General Fund to subsidize the operations of the County Hospital, HMO Commercial Plan, and Sheriff Law Enforcement Training Center. Other transfers primarily consisted of payments from the various operating funds (principally the General Fund) to debt service funds in accordance with long-term debt covenants. In addition, special revenue funds made transfers to other funds to reimburse eligible costs incurred.

Interfund transfers to/from other funds for the year ended June 30, 2013, were as follows (in thousands):

Transfer From	Transfer To	Amount	Purpose
General Fund	CCC Fire Protection District Special Revenue Fund	$ 9	Transfer of funds from the Homeland Security Grants fund for FY2010 IECGP Project A Planning and Gaps analysis.
	Health & Sanitation Special Revenue Fund	73	Provide a one-time transfer of funds from the General Fund to Special District funds to cover expended amounts greater than what had been appropriated by the district.
	Other Special Revenue Fund	7	Transfer funds for administrative charges to Neighborhood Preservation Program.
	Nonmajor Governmental Funds	48,984	Transfer a portion of Salaries and Benefits Expense to the Pension Obligation Bond Fund.
	Nonmajor Governmental Funds	1,846	Transfer a portion of Salaries and Benefits Expense for the Retirement Litigation Settlement.
	Nonmajor Governmental Funds	7	Provide a one-time transfer of funds from the General Fund to Special District funds to cover expended amounts greater than what had been appropriated by the district.
	Nonmajor Governmental Funds	73	Transfer funds for the Sheriff's Patrol usage of helicopter.
	Nonmajor Governmental Funds	29	Transfer funds for various department programs to reimburse current planning for County Counsel services.
	Nonmajor Governmental Funds	24	Reimburse staff costs to Land Development Special Revenue fund.
	County Hospital Enterprise Fund	30,376	Provide subsidy to cover portion of the County Hospital's operation.
	HMO Commercial Plan Enterprise Fund	3,770	Provide subsidy to cover a portion of the HMO's operation.
	Nonmajor Enterprise Funds	287	Provide subsidy to cover a portion of Law Enforcement Training Center Operation.
Total		$ 85,485	

(continued)

Transfer From	Transfer To	Amount	Purpose
Health & Sanitation Special Revenue Fund	Nonmajor Governmental Funds	$ 60	Transfer a portion of Salaries and Benefits Expense to the Pension Obligation Bond Fund.
	Nonmajor Governmental Funds	2	Transfer a portion of Salaries and Benefits Expense for the Retirement Litigation Settlement.
Total		$ 62	
Other Special Revenue Fund	General Fund	$ 1,474	Transfer realignment funds from County Local Revenue Fund 2011.
	Nonmajor Governmental Funds	975	Transfer a portion of Salaries and Benefits Expense to the Pension Obligation Bond Fund.
	Nonmajor Governmental Funds	870	Transfer SLESA Realignment funds to Supplemental Law Enforcement Services fund.
	Nonmajor Governmental Funds	41	Transfer a portion of Salaries and Benefits Expense for the Retirement Litigation Settlement.
Total		$ 3,360	
Nonmajor Governmental Funds	CCC Fire Protection District Special Revenue Fund	$ 15	Transfer funds from the Contra Costa County Fire Protection District pension obligation bond to the Fire Pension Obligation Bond Stabilization fund.
	Nonmajor Governmental Funds	2,608	Transfer a portion of Salaries and Benefits Expense to the Pension Obligation Bond fund.
	Nonmajor Governmental Funds	568	Transfer subsidy to the courthouse construction fund.
	Nonmajor Governmental Funds	507	Transfer funds from the Assessment Districts to PFA.
	Nonmajor Governmental Funds	107	Transfer a portion of Salaries and Benefits Expense for the Retirement Litigation Settlement.
	Nonmajor Governmental Funds	46	Transfer from the Permanent fund to the Library.
Total		$ 3,851	
County Hospital Enterprise Fund	Nonmajor Governmental Funds	$ 15,905	Transfer a portion of the Salaries and Benefits Expense to the Pension Obligation Bond fund.
	Nonmajor Governmental Funds	1,641	Transfer funds from the County Hospital Enterprise fund to PFA.
	Nonmajor Governmental Funds	723	Transfer a portion of the Salaries and Benefits Expense for the Retirement Litigation Settlement.
Total		$ 18,269	
HMO Medi-Cal Plan	Nonmajor Governmental Funds	$ 742	Transfer a portion of the Salaries and Benefits Expense to the Pension Obligation Bond fund.
	Nonmajor Governmental Funds	32	Transfer a portion of the Salaries and Benefits Expense for the Retirement Litigation Settlement.
Total		$ 774	

(continued)

Transfer From	Transfer To	Amount	Purpose
Nonmajor Enterprise Funds	Nonmajor Governmental Funds	$ 258	Transfer a portion of the Salaries and Benefits Expense to the Pension Obligation Bond fund.
	Nonmajor Governmental Funds	9	Transfer a portion of the Salaries and Benefits Expense for the Retirement Litigation Settlement.
Total		$ 267	
Internal Service Funds	Nonmajor Governmental Funds	$ 82	Transfer a portion of the Salaries and Benefits Expense to the Pension Obligation Bond fund.
	Nonmajor Governmental Funds	5	Claim expense reimbursement to Public Works.
	Internal Service Funds	76	Transfer portion of Public Liability Internal Service Fund allocation to Automotive Liability Internal Service fund.
Total		$ 163	

(concluded)

The county pays a subsidy to the County Hospital, Health Maintenance Organization, and Sheriff Law Enforcement Training Center Enterprise Funds to provide resources for operating costs which are in excess of operating revenues. Subsidies for the past three years are as follows (in thousands):

Year End June 30	Total Subsidy
2011	$ 42,290
2012	41,728
2013	34,433

7. CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2013 was as follows (in thousands):

	Balance July 1, 2012	Additions	Retirements	Transfers & Adjustments	Balance June 30, 2013
Governmental Activities:					
Capital assets, not being depreciated:					
Land	$ 67,593	1			67,594
Construction in progress	78,034	18,334	(30)	(34,272)	62,066
Total capital assets, not being depreciated	145,627	18,335	(30)	(34,272)	129,660
Capital assets, being depreciated:					
Infrastructure	510,056	8,088		33,579	551,723
Structures and improvements	671,629	2,145	(1,415)	1,233	673,592
Equipment	142,637	11,545	(3,442)	(559)	150,181
Intangibles	3,383	530			3,913
Total capital assets, being depreciated	1,327,705	22,308	(4,857)	34,253	1,379,409
Less accumulated depreciation for:					
Infrastructure	(145,303)	(10,759)			(156,062)
Structures and improvements	(392,902)	(19,994)			(412,896)
Equipment	(103,379)	(9,000)	3,353	19	(109,007)
Intangibles	(1,831)	(211)			(2,042)
Total accumulated depreciation	(643,415)	(39,964)	3,353	19	(680,007)
Total capital assets, being depreciated, net	684,290	(17,656)	(1,504)	34,272	699,402
Governmental activities capital assets, net	$ 829,917	679	(1,534)		829,062

	Balance July 1, 2012	Additions	Retirements	Transfers & Adjustments	Balance June 30, 2013
Business-type Activities:					
Capital assets, not being depreciated:					
Land	$ 15,516				15,516
Construction in progress	38,443	8,188		(37,933)	8,698
Total capital assets, not being depreciated	53,959	8,188		(37,933)	24,214
Capital assets, being depreciated:					
Structures and improvements	223,538	11,884		37,958	273,380
Equipment	47,935	4,027	(561)	(6)	51,395
Intangibles	8,028				8,028
Total capital assets, being depreciated	279,501	15,911	(561)	37,952	332,803
Less accumulated depreciation for:					
Structures and improvements	(110,891)	(8,655)			(119,546)
Equipment	(31,467)	(4,705)	515	(19)	(35,676)
Intangibles	(2,288)	(2,136)			(4,424)
Total accumulated depreciation	(144,646)	(15,496)	515	(19)	(159,646)
Total capital assets, being depreciated, net	134,855	415	(46)	37,933	173,157
Business-type activities capital assets, net	$ 188,814	8,603	(46)		197,371

	Balance July 1, 2012	Additions	Retirements	Transfers & Adjustments	Balance June 30, 2013
Component Unit:					
First 5 Contra Costa Children and Families Commission					
Capital assets, not being depreciated:					
Land	$ 246				246
Total capital assets, not being depreciated	246				246
Capital assets, being depreciated:					
Structures and improvements	667				667
Equipment	107	18			125
Total capital assets, being depreciated	774	18			792
Less accumulated depreciation for:					
Structures and improvements	(131)	(25)			(156)
Equipment	(91)	(18)			(109)
Total accumulated depreciation	(222)	(43)			(265)
Total capital assets, being depreciated, net	552	(25)			527
Component unit capital assets, net	$ 798	(25)			773

	Balance April 1, 2012	Additions	Retirements	Transfers & Adjustments	Balance March 31, 2013
Component Unit:					
Housing Authority of the County of Contra Costa					
Capital assets, not being depreciated:					
Land	$ 2,977				2,977
Construction in progress	677	2,059		(1,919)	817
Total capital assets, not being depreciated	3,654	2,059		(1,919)	3,794
Capital assets, being depreciated:					
Structures and improvements	127,406	25		1,919	129,350
Equipment	2,677	221			2,898
Total capital assets, being depreciated	130,083	246		1,919	132,248
Less accumulated depreciation for:					
Structures and improvements	(86,724)	(3,216)			(89,940)
Equipment	(1,852)	(229)			(2,081)
Total accumulated depreciation	(88,576)	(3,445)			(92,021)
Total capital assets, being depreciated, net	41,507	(3,199)		1,919	40,227
Component unit capital assets, net	$ 45,161	(1,140)			44,021

The Pension Trust Fund had net capital assets of $807,000. This consisted of servers, equipment, furniture, and leasehold improvements.

Depreciation

Depreciation expense was charged to governmental functions as follows (in thousands):

General government	$ 20,246
Public protection	9,154
Health and sanitation	148
Public assistance	313
Education	411
Public ways and facilities	7,998
Recreation and culture	158
Capital assets held by the county's internal service funds are charged to the various functions based on their usage of the assets.	1,536
Total depreciation expense - governmental functions	$ 39,964

Depreciation expense was charged to the business-type functions as follows (in thousands):

County Hospital	$ 13,772
Nonmajor Enterprise Funds	1,724
Total depreciation expense - business-type functions	$ 15,496

8. PAYABLES

Accounts payable and accrued liabilities as of June 30, 2013, were as follows (in thousands):

Governmental Activities	General	CCC Fire Protection District Special Revenue	Health & Sanitation Special Revenue	Other Special Revenue	Nonmajor	Internal Service	Total Governmental Activities
Accounts payable	$ 8,856	604	244	360	12,517	413	22,994
Accrued payroll	28,394	3,731	79	1,024	2,666	88	35,982
Total accounts payable and accrued liabilities	$ 37,250	4,335	323	1,384	15,183	501	58,976

Business-type Activities	County Hospital	HMO Medi-Cal Plan	HMO Commercial Plan	Nonmajor	Total Business-type Activities
Accounts payable	$ 12,484	62,422	11,898	411	87,215
Accrued payroll	18,875	1,014		179	20,068
Total accounts payable and accrued liabilities	$ 31,359	63,436	11,898	590	107,283

9. LEASES

A. Operating Leases

Total rental expense for the year ended June 30, 2013, (March 31, 2013 for the Housing Authority), for all operating leases and month-to-month lease arrangements amounted to: $12,085,000 for the General Fund; $52,000 for the CCC Fire Protection District Special Revenue Fund; $28,000 for the Other Special Revenue Fund; $296,000 for the nonmajor governmental funds; $4,431,000 for the County Hospital Enterprise Fund; $192,000 for the HMO Medi-Cal Plan Fund; and $96,000 for nonmajor enterprise funds.

At June 30, 2013, the future minimum rental payments required under non-cancelable operating leases for buildings and equipment, other than month-to-month lease arrangements, are as follows (in thousands):

Fiscal Year Ending June 30		Governmental Activities	Business-type Activities
2014	$	8,168	177
2015		6,109	100
2016		4,714	100
2017		4,202	100
2018		3,727	100
2019-2023		15,986	8
2024-2028		15,789	
Thereafter		1,537	
	$	60,232	585

B. Capital Leases

The county has capital lease purchase agreements for various county buildings, improvements, and equipment. The assets acquired under those lease purchase agreements are included in the county's capital assets. The costs of these assets for both governmental and business-type activities were $1,400,000 for buildings and improvements, and $1,896,000 for equipment. The obligations related to those lease purchase agreements are included in the county's long-term obligations (see Note 10). The net book value for both governmental and business-type activities was $1,148,000 for buildings and improvements, and $1,445,000 for equipment.

The following is a schedule of future minimum lease payments under capital leases together with the present value of future minimum lease payments as of June 30, 2013 (in thousands):

Fiscal Year Ending June 30		Governmental Activities	Business-type Activities
2014	$	1,541	107
2015		1,042	
2016		587	
2017		432	
2018		258	
2019-2023		309	
Total		4,169	107
Less: Amount representing interest		(368)	(3)
Present value of future minimum lease payments	$	3,801	104

C. Leases of County-Owned Property

The county has non-cancelable operating leases of property to others for various operations including recreational, commercial, airport and governmental purposes. Rental income for the year ended June 30, 2013, amounted to $4,533,000 for the General Fund, $606,000 for nonmajor governmental funds, $53,000 for the County Hospital Enterprise Fund and $3,641,000 for nonmajor enterprise funds.

The leased assets included both land and buildings for both governmental and business-type activities. The net book value of the leased buildings was $111,000; including cost of $472,000 and accumulated depreciation of $361,000. The land leases were primarily associated with business-type activities at the Airport. The cost of the land associated with these leases is indeterminate, as the leased land is a small percentage of Airport land asset.

The following is a schedule of future minimum rental receipts on non-cancelable lease agreements, not including month-to-month lease agreements, as of June 30, 2013 (in thousands):

Fiscal Year Ending June 30		Governmental Activities	Business-type Activities
2014	$	36	2,649
2015		28	2,566
2016		8	2,504
2017			2,462
2018			2,293
2019-2023			10,322
2024-2028			9,709
2029-2033			9,627
2034-2038			6,742
2039-2043			4,822
2044-2048			1,617
2049-2053			202
	$	72	55,515

10. LONG-TERM OBLIGATIONS

The following is a summary of long-term liabilities transactions for the year ended June 30, 2013 (in thousands):

	Balance July 1, 2012 (as restated)	Additions	Retirements	Principal Adjustments	Balance June 30, 2013	Amounts Due Within One Year
Governmental activities						
Compensated absences	$ 33,432	31,397	(30,885)		33,944	3,394
Claims payable	141,943	60,299	(45,724)		156,518	34,003
Net OPEB obligation (Note 15)	471,538	93,780	(76,921)		488,397	
Retirement litigation settlement debt service	20,261		(1,139)		19,122	1,230
Capital leases	4,087	1,308	(1,594)		3,801	1,393
Pension bonds payable	470,090		(53,795)		416,295	57,850
Notes payable	1,495	181	(100)	(167)	1,409	126
Other bonds payable	2,110		(405)		1,705	420
Lease revenue bonds	148,291		(11,039)		137,252	11,162
Add: unamortized premium	3,665		(383)		3,282	383
Less: unamortized discounts and deferred amounts on refunding	(1,386)		101		(1,285)	(101)
Lease revenue bonds, net	150,570		(11,321)		139,249	11,444
Tax allocation bonds	96,270		(1,880)		94,390	1,945
Add: unamortized premium	1,669		(67)		1,602	64
Less: unamortized discounts and deferred amounts on refunding	(3,538)		179		(3,359)	(176)
Tax allocation bonds, net	94,401		(1,768)		92,633	1,833
Special assessments	8,623	5,605	(947)	(5,721)	7,560	668
Add: unamortized premium		20			20	1
Special assessments, net	8,623	5,625	(947)	(5,721)	7,580	669
Other noncurrent liabilities	439	185	(355)		269	176
Total governmental activities	$ 1,398,989	192,775	(224,954)	(5,888)	1,360,922	112,538
The county made the following adjustment to governmental activities long-term obligations to Net OPEB obligaton (see Note 2).	$ 177,627					
Business-type activities						
Compensated absences	$ 11,165	11,532	(11,264)		11,433	1,143
Medical liability claims payable	4,679	1,756	(2,095)		4,340	2,223
Capital leases	304		(200)		104	104
Notes payable	1,577		(121)		1,456	129
Other noncurrent liabilities	4,640		(1,894)		2,746	
Landfill post closure and closure liability [1]	649	40			689	
Lease revenue bonds payable	152,103	13,102	(7,518)		157,687	9,556
Add: unamortized premium	4,765		(573)		4,192	573
Less: unamortized discounts and deferred amounts on refunding	(9,931)		1,423		(8,508)	(1,423)
Lease revenue bonds, net	146,937	13,102	(6,668)		153,371	8,706
Total business-type activities	$ 169,951	26,430	(22,242)		174,139	12,305
Component units						
First 5 Children and Families Commission						
Compensated absences	$ 140		(13)		127	13
Net OPEB obligation (Note 15)	381	59	(440)			
	521	59	(453)		127	13
Housing Authority						
Compensated absences	379	3			382	319
Notes payable	15,594		(351)		15,243	419
Other noncurrent liabilities (incl. Net OPEB)	6,467		(138)		6,329	
	22,440	3	(489)		21,954	738
Total component units - Long-term obligations - net	$ 22,961	62	(942)		22,081	751

Individual issues of bonds and notes outstanding at June 30, 2013, are as follows (in thousands):

Type of indebtedness (purpose)	Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2013
Governmental activities					
Pension obligation bonds [4],[5]:					
2001 Issue	2014	5.55-6.80%	$ 15,915-33,280	$ 313,640	$ 33,280
2003 Issue	2022	3.98-5.14	0-44,925	322,710	276,830
2005 CCCFPD Issue	2023	4.11-5.06	1,620-10,900	129,900	106,185
					416,295
Lease revenue bonds [8]:					
1999 Lease revenue	2028	4.00-5.25	1,095-3,350	66,560	12,623
2001A Lease revenue	2015	3.15-4.15	335-900	13,905	1,065
2002A Lease revenue	2016	2.75-5.00	155-760	12,650	1,650
2002B Lease revenue	2019	2.00-4.60	930-2,090	25,440	7,635
2003A Lease revenue	2017	2.00-5.00	365-1,240	18,500	3,020
2007A Lease revenue	2027	4.00-5.00	0-13,294	95,544	57,037
2007B Lease revenue	2018	5.00	1,170-4,525	40,337	20,933
2009A Lease revenue	2024	4.48	1,119-2,057	23,121	18,352
2010B Lease revenue	2025	2.50-5.00	921-1,509	16,808	14,937
					137,252
Tax allocation bonds [3]:					
1999 Tax allocation bond	2029	4.00-5.125	478-3,250	44,615	9,075
2003A Tax allocation bond	2034	3.00-5.85	375-5,055	43,345	6,220
2007A Tax allocation bond	2038	4.00-5.00	285-6,600	87,705	64,235
2007B Tax allocation bond	2038	4.00-5.00	380-1090	16,665	14,860
					94,390
Special assessment debt with government commitment [6]:					
Pleasant Hill BART 93-5	2015	5.44-6.93	55-140	1,530	270
Pleasant Hill BART CFD 92-1	2016	8.00	7-14	171	40
Pleasant Hill BART CFD 98-1	2017	4.20-5.10	135-3,075	4,785	1,645
2013 Special Tax Refunding Bonds	2032	4.10-6.10	110-495	7,220	5,605
					7,560
Other bonds payable [2]:					
CCC PFA revenue bonds 2001	2017	4.00-5.69	360-570	6,575	1,705
Notes payable [7]:					
State Energy Commission	2024	3.95	68-122	1,332	1,151
PG and E - 1275 Hall Avenue	2023		2-9	94	87
PG and E - 4800 Imhoff Avenue	2019		3-17	168	171
					1,409
Total governmental activities					$ 658,611

Type of indebtedness (purpose)	Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2013
Business-type activities					
Notes payable [7]:					
State Energy Commission	2025	3.95%	$ 83-149	$ 1,628	$ 1,406
PG and E - Pittsburg Health Center	2015		21-71	71	50
					1,456
Lease revenue bonds [8]:					
Hospital Enterprise					
1999 Los Medanos	2028	3.00-5.25	150-505	8,125	1,552
2001A Los Medanos	2015	3.15-4.15	10-265	4,125	315
2007A Lease revenue	2028	4.00-5.00	0-3,691	26,521	64,148
2007B Lease revenue	2018	5.00	2,485-9,615	69,928	35,852
2009A Lease revenue	2024	4.48	94-173	1,940	1,540
2010A Lease revenue	2040	3.00-7.00	475-1,900	40,620	40,620
2010B Lease revenue	2025	2.50-5.00	34-56	627	558
2012 Lease revenue	2027	2.68	784-1,105	13,102	13,102
					157,687
Total business-type activities					$ 159,143

NOTES:

(1) State environmental laws require the monitoring by the county of closed landfills for at least thirty years after closure. The liability is recognition of the estimated cost of performing the required post closure monitoring.

(2) Debt service payments are made from restricted property taxes and other revenues recorded in the debt service funds.

(3) The tax allocation bonds are secured by property tax revenues. Dissolution of the Redevelopment Agency on February 1, 2012, caused the shift of allocation of the property tax distribution from the Contra Costa County Redevelopment Agency to the Successor Agency to the Contra Costa County Redevelopment Agency (Successor Agency) in the Private-Purpose Trust fund. The total principal and interest remaining to be paid on the bonds is $172,495,000. For the current year, the principal and interest paid were $7,630,000 and property tax revenues were $11,583,000 through the Successor Agency. The tax allocation bonds required 66% of current year's property tax revenues.

Beginning February 1, 2012, Contra Costa County Redevelopment Agency was dissolved as a result of California Assembly Bill 1X 26 signed by the Governor of the State of California. On the date of dissolution all assets and liabilities were transferred to and became the assets and liabilities of the Successor Agency to the Contra Costa County Redevelopment Agency. However, because the tax allocation bonds are debt of the County of Contra Costa Public Financing Authority, they continue to be shown as a liability to the county.

(4) In 2001, the county restructured the 1994 pension obligation bonds with a new issue in the amount of $107,005,000. In April 2003, the county issued $322,710,000 in taxable pension obligation bonds (2003 Series A).

(5) In July 2005, the CCC Fire Protection District issued $129,900,000 in taxable pension obligation bonds (2005 Series). Debt service payments are made from county and CCC Fire Protection District revenues.

(6) Debt service payments are made from special assessment levies on properties in each assessment district. The county administers the assessment and repayment of those bonds. Since early redemption is allowed, there may be differences between the earnings on money received from property owners wishing to pay off their debt early and the interest obligation that accumulates on their debt between the time they submit funds to the county and the next available redemption date, as stated in the bonds' official statements. The county has historically funded this difference and to that extent may be obligated in some manner for this debt.

Annual principal and interest payments on the special assessment debt are expected to require 75% of revenues. The total principal and interest remaining to be paid on the debt is $9,834,000. For the current year, principal and interest paid were $1,428,000 and revenues were $1,633,000. The special assessment debt required 87% of current year's revenues.

(7) Debt service payments are made from operating revenues.

(8) Debt service payments are made from lease payments by the General Fund, Special Revenue Funds, and County Hospital Enterprise Fund to the Public Financing Authority.

There are a number of limitations and restrictions contained in the various bond indentures. County management believes that the county is in compliance with all significant limitations and restrictions.

General, special revenue, and internal service funds have been used to liquidate compensated absences claims payable, and other postemployment benefits (OPEB) liabilities within the governmental activities in prior years.

Following is a schedule of debt payment requirements to maturity for governmental activities for long-term obligations, excluding compensated absences, net OPEB obligation, claims payable, and other noncurrent liabilities that have indefinite maturities, outstanding at June 30, 2013 (in thousands):

Fiscal Year Ending June 30	Capital Lease Obligations		Pension Obligation Bonds		Other Bonds Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	$ 1,393	148	57,850	21,904	420	82
2015	955	87	28,720	18,622	400	60
2016	532	55	32,265	17,184	430	37
2017	394	38	36,090	15,553	455	13
2018	235	23	40,240	13,691		
2019-2023	292	17	221,130	30,674		
Total	$ 3,801	368	416,295	117,628	1,705	192

Fiscal Year Ending June 30	Lease Revenue Bonds		Retirement Litigation Settlement	
	Principal	Interest	Principal	Interest
2014	$ 11,162	6,141	1,230	1,530
2015	11,717	5,637	1,328	1,431
2016	12,231	5,117	1,435	1,325
2017	10,778	4,541	1,550	1,210
2018	10,736	4,061	1,673	1,087
2019-2023	49,035	13,648	11,906	3,300
2024-2028	31,593	3,623		
Total	$ 137,252	42,768	19,122	9,883

Fiscal Year Ending June 30	Tax Allocation Bonds		Special Assessment Debt		Notes Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	$ 1,945	5,648	668	286	126	45
2015	2,045	5,538	798	233	130	41
2016	2,135	5,421	679	200	133	38
2017	2,165	5,301	710	170	137	34
2018	2,295	4,857	255	152	141	30
2019-2023	13,615	20,722	1,375	668	615	88
2024-2028	18,255	16,537	1,585	442	127	3
2029-2033	25,745	10,847	1,490	122		
2034-2038	26,190	3,234				
Total	$ 94,390	78,105	7,560	2,273	1,409	279

As of June 30, 2013, annual debt service requirements of business-type activities to maturity, except for compensated absences, medical liability claims payable, landfill post closure liability, and other noncurrent liabilities that have indefinite maturities, are as follows (in thousands):

Fiscal Year Ending June 30	Capital Lease Obligations		Notes Payable		Lease Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	$ 104	3	129	55	9,556	8,026
2015			134	50	10,001	7,571
2016			113	46	10,481	7,090
2017			117	42	10,600	6,598
2018			122	37	11,124	6,072
2019-2023			687	107	63,208	22,246
2024-2028			154	5	19,302	10,804
2029-2033					8,485	7,005
2034-2038					10,255	3,838
2039-2043					4,675	494
Total	$ 104	3	1,456	342	157,687	79,744

Defeased Obligations

On June 20, 2013, $5,721,000 in Special Assessment debt outstanding was defeased.

The county has defeased certain obligations by placing a portion of the proceeds of new debt issuances in irrevocable trusts to provide for all future debt service payments on the refunded obligations. Accordingly, the trust account assets and the liability of the defeased debt are not included on the financial statements of the county. On June 30, 2013, $62,390,000 in outstanding obligations is considered to be defeased.

Legal Debt Limit

As of June 30, 2013, the county's debt limit (5% of valuation subject to taxation) was $7.240 billion. The total amount of debt applicable to the debt limit was $392 million, net of assets in the debt service funds and other deductions allowed by law. The resulting legal debt margin was $6.848 billion.

Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years.

The county engages consultants to perform calculations of excess investment earnings on tax-exempt bonds. As of June 30, 2013, the county does not expect to incur a liability.

11. CONDUIT DEBT

From time to time Multifamily/Single Family Housing Revenue Bonds have been issued in the county's name to provide mortgage loans secured by first trust deeds on newly constructed and existing housing and to provide funds to builders for construction/remodeling of housing projects.

The bonds do not constitute an indebtedness of the county. They are payable solely from payments made on and secured by a pledge of the acquired mortgage loans or housing units and certain funds and other monies held for the benefit of the bondholders pursuant to the bond indentures. The county is not obligated in any manner for repayment of the indebtedness. Accordingly, no liability has been recorded in the basic financial statements.

As of June 30, 2013, the county had participated in the issuance of 34 series of Multifamily or Single Family Housing Revenue Bonds. The aggregate principal amount remaining payable for the bonds issued was $218,201,000.

Not included in the above amount are two defeased issues totaling $36,775,000.

12. NET POSITION/FUND BALANCES

The government-wide financial statements and proprietary and fiduciary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

- *Net investment in capital assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation, deferred outflows of resources, deferred inflows of resources, and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted net position* – This category consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.
- *Unrestricted net position* – This category represents net position of the county, not restricted for any project or other purpose.

GASB Statement No. 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. As of June 30, 2013, fund balances for governmental funds are made up of the following:

- *Nonspendable fund balance* – This category consists of amounts that are (1) not spendable in form (i.e. amounts representing inventory, prepaid expenses, and advances to other funds), or (2) not spendable because of a legal requirement to maintain intact (i.e. amount representing the nonexpendable portion of the permanent fund).

- *Restricted fund balance* – This category consists of amounts that are constrained for a specific purpose through restrictions of external parties (i.e. creditors, grantors, contributors, or laws or regulations of other governments), or by constitutional provision or enabling legislation.

- *Committed fund balance* – This category consists of amounts that are constrained for specific purposes imposed by formal action of the county's highest level of decision-making authority, the county's Board of Supervisors. Commitments may be changed or lifted only by the county taking the same formal action that originally imposed the constraint.

- *Assigned fund balance* – This category consists of amounts that are constrained by the government's intent to be used for a specific purpose but are neither restricted nor committed. Authorization to assign fund balance rests with the Board of Supervisors through the budget process, as governed by the state of California's County Budget Act.

- *Unassigned fund balance* – This category represents the residual classification for the county's General Fund. It includes all amounts that are not reported as constrained in other classifications. Other governmental funds will only have an unassigned fund balance if they have a negative residual balance.

The most binding action the Board of Supervisors can take is the passing of a county ordinance. Most ordinances also have a third-party restriction. As such, most fund balance constrained by an ordinance is deemed to be restricted. Only fund balance constrained by an ordinance without a third-party restriction is deemed to be committed.

The county has not established a policy for its use of fund balance amounts. In circumstances where an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the following order: (1) restricted, (2) committed, (3) assigned, (4) unassigned.

Fund balances for all of the major and nonmajor governmental funds as of June 30, 2013, were distributed as follows (in thousands):

	General Fund	CCC Fire Protection District Special Revenue	Health & Sanitation Special Revenue	Other Special Revenue	Nonmajor Funds	Total
Nonspendable:						
Nonspendable in form:						
Inventories	$ 1,668	760				2,428
Prepaid items and deposits	4,435	1,127		1	699	6,262
Land held for resale					9,021	9,021
Legally nonspendable:						
Permanent Fund					1,729	1,729
Total nonspendable	6,103	1,887		1	11,449	19,440
Restricted for:						
Board Mitigation Programs	502					502
Vehicle Theft	731					731
Probation	310					310
Environmental Health Programs	704					704
Keller Canyon Mitigation Fund	418					418
Housing and Urban Development - Housing Opportunities for Persons with AIDS (HOPWA) grant	251					251
East Bay Regional Communication Systems (EBRCS) Investment	2,455					2,455
Lease Purchases	1,269					1,269
Cash for Keys	158					158
Fire Protection		10,092			551	10,643
Road					72,891	72,891
Library Services					6,371	6,371
Health and Sanitation			59,912			59,912
Land Development					14,634	14,634
Service Areas - Public Protection					6,905	6,905
Service Areas - Education					142	142
Service Areas - Recreation and Parks					3,181	3,181
Service Areas - Public Ways					10,948	10,948
Flood Control					60,646	60,646
Law Enforcement					21,997	21,997
Courts and Criminal Justice						
Recorder/Clerk Modernization					9,692	9,692
Child Development					229	229
In-Home Support Services					57	57
Private Activity Bond				5,444		5,444
Affordable Housing Special Revenue				9,549		9,549
Automated Systems Development				4,166		4,166
Property Tax Admin Program				3,043		3,043
Local Community Corrections				11,495		11,495
Community Corrections Performance Incentives Fund				6,132		6,132
Livable Communities Fund				6,158		6,158
Capital Projects					744	744
Debt Service					23,897	23,897
Library programs (spendable perm funds)					51	51
Miscellaneous purpose				12,554		12,554
Total restricted	6,798	10,092	59,912	58,541	232,936	368,279
Committed to:						
Transient Occupancy Tax Programs	1,335					1,335
Crockett Cogeneration					324	324
Total committed	1,335				324	1,659

(continued)

	General Fund	CCC Fire Protection District Special Revenue	Health & Sanitation Special Revenue	Other Special Revenue	Nonmajor Funds	Total
Assigned to:						
Equipment Replacement	$ 2,830					2,830
Litigation and Audit	5,000					5,000
General Fund Capital Reserve	12,266					12,266
County Administrator	224					224
Communication and Media	3,630					3,630
Auditor-Controller	159					159
Treasurer-Tax collector	340					340
Purchasing	55					55
Management Information System	964					964
County Counsel	113					113
Human Resources	1,475					1,475
Child Care	70					70
Elections	822					822
General County Building Occupancy	283					283
Facilities Lifecycle improvements	4,090					4,090
Recorder Micro Modernization	150					150
Capital Facilities	9,958					9,958
Retiree Health Care	8,157					8,157
Information Technology	97					97
Print and Mail	168					168
Trial Court Programs	650					650
Law and Justice	2,055					2,055
District Attorney	245					245
Public Defender	105					105
Conflict Defense Services	650					650
Sheriff	486					486
Sheriff Detention	698					698
Probation Programs	210					210
Probation Facilities	98					98
Agriculture-Weights/Measures	153					153
Emergency Services	486					486
Animal Services	162					162
Alcohol and Other Drug Services	74					74
Mental Health	338					338
Employment and Human Services	72					72
Cal Health Benefit Marketplace	51					51
Public Works	211					211
Fire Protection		13,675			3	13,678
Road					1,647	1,647
Library Services					4,229	4,229
Health and Sanitation			152			152
Low & Moderate Income Housing Assets					171	171
Land Development					468	468
Service Areas - Public Protection					92	92
Service Areas - Recreation and Parks					375	375
Service Areas - Public Ways					166	166
Flood Control					1,286	1,286
Law Enforcement					2,677	2,677
Courts and Criminal Justice					113	113
Child Development					2	2
Miscellaneous purpose	159					159
Total assigned	57,754	13,675	152		11,229	82,810
Unassigned	115,518			(6,895)	(956)	107,667
Total	$ 187,508	25,654	60,064	51,647	254,982	579,855

(concluded)

General Fund Reserve Requirements

In December 2005, as amended in June 2012, the county's Board of Supervisors adopted a General Fund Reserve Policy. The establishment and maintenance of the reserve was considered to be a key element in enhancing the management of the county's finances and maintaining the county's credit quality. It balanced the need to maintain a reserve for severe circumstances with the need to address revenue shortfalls, unanticipated expenses, and emergency situations. The computed reserves are classified as unassigned fund balance in the governmental funds balance sheet.

The General Fund Reserve Policy includes the following:

- The county shall strive to achieve a minimum unassigned General Fund balance of 5% of budgeted General Fund revenues and a minimum total General Fund balance of 10% of budgeted General Fund revenues.
- Until such time as the county has an unreserved General Fund balance equal to at least 5% of budgeted General Fund revenues, no less than $2 million of year-end fund balance in any fiscal year shall be added to the appropriation for Contingency Reserve.
- In the event the county realizes reserves above the minimum levels defined by this policy, the first use shall be to annually deposit the funds into an account designated for capital projects and other one-time uses, up to an amount equal to 1% of General Fund revenues per year.
- Reserves may be drawn below the minimum level in order to address an unforeseen emergency, to fund a non-recurring expense, or to fund a one-time capital cost; but only following the adoption, by a four-fifths vote, of a resolution of the Board of Supervisors specifying the circumstances that justify the invasion of the minimum reserve level.
- Should reserves fall below the established minimum levels, a request to utilize reserve funds must be accompanied by recommendations for restoring, within three years, minimum reserve levels.

Encumbrances

The county uses encumbrances to control expenditure commitments and enhance cash management. Encumbrances reflect the outstanding contractual obligations for which goods and services have not been received. They are set up to reserve portions of applicable appropriations. Encumbrances still open at year end are not accounted for as expenditures or liabilities, but as a constraint imposed on fund balance. As of June 30, 2013, the county's General Fund has a total of $17,990,000 in encumbrances, which were reported as part of assigned fund balance on the governmental fund balance sheet. Additionally, total encumbrances are $264,000 in the Contra Costa County Fire Protection District Special Revenue Fund, $242,000 in the Other Special Revenue Fund, $7,000 in the Health and Sanitation Special Revenue Fund, and $1,637,000 in the nonmajor governmental funds, which are reported as part of restricted, committed, and assigned fund balance, as appropriate, on the governmental fund balance sheet. The County Hospital Enterprise Fund reports $4,122,000, the Health Maintenance Organization Medi-Cal Plan Enterprise Fund reports $15,000, the nonmajor enterprise funds report $31,000, and the internal service funds report $364,000 in encumbrances at June 30, 2013, which are reported as part of unrestricted net position on the proprietary fund statement of net position.

13. PERMANENT FUND

The Permanent Fund accounts for the financial activities and balances of donor-restricted endowments for the county's libraries. Interest income may be used for the establishment and furnishing of children's areas within libraries, literacy programs and the acquisition of books that meet the criteria of the endowments. In accordance with the terms of the endowments and the California Government Code Section 25355, only the interest income may be used; any unused income may be used in a subsequent

year. The amount available for spending, $51,000 at June 30, 2013, is shown on the Statement of Net Position as Net Position Restricted for Permanent Fund–expendable portion.

14. EMPLOYEES' RETIREMENT PLAN

A. Plan Description

The CCCERA is a cost-sharing multiple-employer defined benefit pension plan (the plan) governed by the Board of Retirement (Board) under the County Employees' Retirement Law of 1937 (1937 Act), as amended. The plan covers substantially all of the employees of the county, its special districts, the Housing Authority and four other member agencies. The plan issues stand-alone financial statements which can be directly obtained from its office, as indicated in Note 1A.

The plan provides for retirement, disability, death and survivor benefits, in accordance with the 1937 Act. Annual cost-of-living adjustments (COLA) to retirement benefits can be granted by the Retirement Board as provided by state statutes.

In October 2009, the Retirement Board depooled CCCERA's assets, Actuarial Accrued Liability (AAL), and Normal Cost both by tier and employer for determining employer contribution rates. This Board action yielded 12 separate cost groups by employer, with the exception of smaller employers (those with less than 50 active members) who continue to be pooled with the applicable county tier. The depooling action affected employer rates effective July 1, 2012. The Board instructed The Segal Company (CCCERA's actuary) to calculate the new rates based on separate experience of each employer from December 31, 2002, which is the earliest date for which reliable data was available. The December 31, 2009, valuation was the first to incorporate the new "depooled" employer contribution rates.

The plan is currently divided into eleven benefit sections in accordance with the 1937 Act. These sections are known as General Tier I Enhanced, Tier II, Tier III Enhanced, Tier IV, Tier V; Safety Tier A Enhanced, Tier C Enhanced, Tier D, Tier E, and Contra Costa County Fire Protection District Safety Tier A Enhanced and Tier 1 Enhanced. On October 1, 2002, the Contra Costa County Board of Supervisors adopted Resolution No. 2002/608, which provides enhanced benefit changes commonly known as 3% at 50 for Safety members and 2% at 55 for general members, effective July 1, 2002, and January 1, 2003, respectively.

Effective January 1, 2007, Contra Costa County and the Deputy Sheriff's Association agreed to adopt a new Safety Tier C for sworn employees hired by the County after December 31, 2006. A Deputy Sheriff hired on or after January 1, 2007, through December 31, 2012, had a 3% at 50 benefit formula with a 2% maximum cost-of-living-adjustment (COLA) and a 36 month final average salary period. Due to the new PEPRA legislation (noted below), a Deputy Sheriff hired on or after January 1, 2013, will have a 2.7% at 57 benefit formula with a 36 month final average salary period with compensation limited as noted below. The 2% maximum annual COLA is unchanged.

Legislation was signed by the Governor in 2002 which allowed Contra Costa County, effective October 1, 2002, to provide Tier III to all new employees, to move those previously in Tier II to Tier III as of that date, and to apply all future service as Tier III. Tier III was originally created October 1, 1998, and

made available to all members with five or more years of Tier II service who elected to transfer to Tier III coverage.

Tier I includes members not mandated to be in Tier II or Tier III and reciprocal members who were placed in Tier I membership. As of December 31, 2012, there are no active Tier II member accounts. All members who moved to Tier III with five or more years of service prior to October 1, 2002, or were moved to Tier III effective October 1, 2002, January 1, 2005, or February 1, 2006, continue to have Tier II benefits for service prior to that date unless the service is converted to Tier III.

Safety includes members in active law enforcement, active fire suppression work or certain other "Safety" classifications as designated by the Retirement Board.

In March 2010, the Retirement Board agreed to adopt a change to terminal pay elements for members with membership dates on or after January 1, 2011.

Effective January 1, 2012, new hires and employees within the Labor Coalition are now responsible for the payment of 100% of the employees' basic retirement benefit contributions, determined annually by the Retirement Board, without the County paying any part of the employee's contributions.

On July 11, 2012, the Board approved the inclusion of a COLA assumption to be used in the calculations of all Optional Settlements at retirement for all members retiring on or after July 16, 2012.

In 2012, the California Legislature passed bill, AB197, that changed the public pension landscape for active employee and employer members. Changes mandated in AB197 in which the legislation changed the definition of "compensations earnable" in Sec. 31461 of the Govt. Code, would apply to current members, except those with a membership date of January 1, 2011, or after. On November 28, 2012, the Deputy Sheriff's Association (DSA) and the International Association of Firefighters (IAFF 1230), filed a lawsuit against CCCERA and the Board of Retirement. The suit was filed in Contra Costa County Superior Court, on behalf of ALL active and deferred members of CCCERA, to stop CCCERA and the Board of Retirement from implementing AB197. With CCCERA's agreement, the Court issued a stay order in this matter, requiring that CCCERA refrain from implementing AB197, and requiring that CCCERA continue to follow its policy on final average salary calculations until after this matter is heard and decided. The current court order to "stay" implementation is in effect until 60 days after the court enters judgment in this case and determines whether or how AB197 should be implemented. Until further order of the court, CCCERA will continue to calculate the pensions of its members with membership dates prior to January 1, 2011 in the same manner as it has prior to the enactment of AB197.

On September 12, 2012, the California Public Employees' Pension Reform Act (PEPRA) was signed into law by Governor Jerry Brown, establishing a new tier for General and Safety employees entering membership on or after January 1, 2013. The benefit formula for General members is 2.5% at age 67 and the Safety formula is 2.7% at age 57. Benefits under the new PEPRA tiers are based on a three-year final average compensation period. Additionally, PEPRA limits the amount of compensation CCCERA can use to calculate a retirement benefit. The 2013 compensation limits are $113,700 for members covered by Social Security and $136,440 for members not covered by Social Security and will be adjusted in future years for changes in the Consumer Price Index. County General members are covered by Social Security, while County Safety members and Contra Costa County Fire Protection District General and Safety members are not covered by Social Security.

On November 6, 2012, the County Board of Supervisors approved two memoranda of understanding (deputy district attorneys and public defenders) that stipulated new members who become members after December 31, 2012 within these bargaining units will earn retirement benefits that will be subject to a maximum annual COLA of 2%

On September 4, 2013, the Retirement Board determined that compensation of PEPRA members will only include base pay.

Service retirement benefits are based on age, length of service and final average salary in accordance with the California Government Code Section 31462, 31462.1, and 7522.32. For the Tiers I, III and Safety Tier A sections, the retirement benefit is based on a one-year final average salary. For Tiers II, IV, V and Safety Tiers C, D, and E, the benefit is based on a three-year final average salary.

B. Funding Policy

Pursuant to provisions of the County Employees' Retirement Law of 1937, the Retirement Board recommends the annual contribution rates for adoption by the Board of Supervisors. New contribution rates, based on the actuarial study as of December 31, 2010, became effective July 1, 2012. The contribution requirements are determined as a percentage of payroll.

The employer rates were calculated on the alternate funding method permitted by the California Government Code Section 31453.5. The "entry age normal funding" method is used to calculate the rate required to provide all the benefits promised to a new member.

On March 25, 2009, the Retirement Board decided to leave the unfunded liability (UAAL) derived from periods on or before the December 31, 2007, valuation date to be amortized on a level percent closed basis over 15 years on a declining basis, with 10 years remaining as of December 31, 2012.

Subsequent UAAL's, starting with December 31, 2008, will be amortized in multiple layers (each year's experience will constitute a new layer) with each year's gains/losses, assumption changes, and plan changes amortized over a separate 18 year period on a declining basis.

Active plan members are required to contribute an actuarially determined percentage of their annual covered salary. The required percentage rates vary according to the benefit section and entry age of the employee. The rates in effect during fiscal year 2012-2013 (based on covered payroll as of January 1, 2011) ranged from 4.74% to 18.01% (for members with membership dates before January 1, 2011) and 4.59% to 17.21% (for members with membership dates on or after January 1, 2011) of the employees' annual covered salary.

The county employer rates of contribution, calculated as a percentage of the county's covered payroll as determined in an actuary report as of December 31, 2011, for fiscal year 2012-2013 were:

	Members with Membership dates before January 1, 2011	Members with Membership dates on or after January 1, 2011
General Members, Tier I Enhanced	27.12 %	25.52 %
General Members, Tier II	N/A	N/A
General Members, Tier III Enhanced	26.44 %	25.20 %
General PEPRA Tier IV (2% Max COLA)	N/A	21.21 %
General PEPRA Tier IV (3% Max COLA)	N/A	22.29 %
General PEPRA Tier V (2% Max COLA)	N/A	20.55 %
General PEPRA Tier V (3% Max COLA)	N/A	21.43 %
Safety Members, Tier A Enhanced	58.87 %	55.60 %
Safety Members, Tier C Enhanced	52.03 %	51.09 %
Safety Members, PEPRA Tier D	N/A	45.91 %
Safety Members, PEPRA Tier E	N/A	43.10 %
CCC Fire Protection District - Safety Tier A Enhanced	49.56 %	46.57 %
CCC Fire Protection District - Tier I Enhanced	25.71 %	24.10 %

The county's annual pension cost and prepaid pension asset for the year ended June 30, 2013, were as follows (in thousands):

Annual required contribution (county fiscal year basis)	$	180,687
Interest on beginning pension asset		(29,648)
Adjustment to the annual required contribution		55,038
Annual pension cost		206,077
Contributions made (including Retirement Litigation Settlement)		180,687
Increase (Decrease) in pension asset		(25,390)
Net pension asset, beginning of year		363,877
Net pension asset, end of year	$	338,487

The following table shows the county's annual pension cost (APC) and the percentage contributed for the fiscal year 2012-2013 and each of the two preceding fiscal years (in thousands):

Fiscal Year Ended June 30	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Asset
2011	$ 168,520	89.74 %	$ 384,981
2012	177,406	88.10	363,877
2013	206,077	87.68	338,487

The county has made its annual required contribution (ARC) for each of the past three years. The difference between the ARC and the APC is due to the interest and amortization of the Net Pension Asset.

CCCERA's funded status based on the most recent actuarial valuation performed by The Segal Company as of December 31, 2012, is as follows:

SCHEDULE OF FUNDED STATUS
(In Thousands)

Actuarial Valuation Date	Actuarial Value of Assets*	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/12	$ 5,482,257	$ 7,761,316	$ 2,279,058	70.6 %	$ 652,312	349.4 %

*Excludes Accounts Payable. Restated to exclude non-valuation reserves.

15. OTHER POSTEMPLOYMENT BENEFIT (OPEB)

A. Plan Description

The county is the plan sponsor and administers a single-employer defined benefit healthcare plan. The plan provides postemployment medical and dental insurance benefits to eligible retired employees and their dependents (County of Contra Costa Post Retirement Health Benefit Plan). Benefit provisions are established and may be amended through negotiations between the county and the respective bargaining units. See Note 18 Commitments and Contingencies – B. Health Insurance. The county does not issue a separate report on its Other Postemployment Benefit Plan.

The county contracts with Kaiser Permanente, Health Net, Contra Costa Health Plans, and the California Public Employees' Retirement System (CalPERS) to provide medical benefits and Delta Dental and PMI Deltacare for dental benefits.

As of calendar year 2008, the Contra Costa County Board of Supervisors adopted for both safety and non-safety unrepresented employees, and appointed and elected officials, and for persons who retired from classifications that were unrepresented at the time of retirement, appointed, or elected, the following changes:

- As of January 1, 2010, the county health care premium subsidy including CalPERS was set at the calendar year 2009 dollar amount.
- As of January 1, 2010, the county dental care premium subsidy including CalPERS was set at the calendar year 2009 amount.
- As of December 31, 2008, employees and retirees, and dependents of employees and retirees, can no longer have dual coverage in two county/district health or dental plans, including CalPERS plans. This provision will apply to county and district employees and retirees who have spouses or partners who are either county or district employees or who retired either from the county or from a Board governed special district such as the Contra Costa Fire Protection District.
- Individuals who become 65 on or after January 1, 2009, are required to enroll in Medicare Parts A and B.
- A new health care tier was established for employees hired, appointed, or elected after December 31, 2008.

In April 2012, a lawsuit was filed by certain retirees of the county challenging the changes in the postemployment health care benefit plans. If the retirees prevail, the county could be liable for past and future premium costs. The outcome of the litigation is undeterminable as of the date of this report, and as such no adjustments have been made to the financial statements.

B. Eligibility

County retirees are eligible for membership in the plans upon retirement from the county (drawing a pension from CCCERA or CalPERS). Members in deferred retirement status may maintain membership in county health plans at their own cost and become eligible for coverage as a retiree upon commencement of their pension.

		Component Units	
	Primary Government	First 5 Contra Costa Children and Families Commission	Housing Authority
Active plan members	7,707	13	85
Retirees and beneficiaries receiving benefits	5,941	1	59
Terminated plan members entitled to, but not yet receiving benefits	3	0	0

C. County Funding Policy

The contribution requirements of program members and the county are established and may be amended through negotiations between the county and the respective bargaining units. For the fiscal

year ended June 30, 2013, the funding was based on the "pay-go" basis plus a contribution of $20,650,000 to the Contra Costa County Other Postemployment Benefits Irrevocable Trust Fund. For fiscal year ended June 30, 2013, the county paid $47.8 million as the "pay-go" cost (approximately 80.68% of total premiums).

Plan members receiving benefits contributed $11.4 million, or approximately 19.32% of the total premiums, through their required contribution. The contributions for fiscal year ended June 30, 2013, were as follows (in thousands):

	Active Employees	Retirees	Total
Total blended premiums at $9,976 per plan member	$	59,265	59,265
Employer pre-funding contributions		29,108	29,108
Less: member contributions		(11,452)	(11,452)
Total Employer Contributions	$ 0	76,921	76,921

D. Annual OPEB Cost and Net OPEB Obligation

The county's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The county charges current costs of these benefits to the employee's department. The county has determined that the future liability is an obligation of the general government. The county records the accrued liability and expense in the general government classification of the Government-wide Statement of Net Position and Statement of Activities. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the county's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the county's net OPEB obligation (dollar amounts in thousands):

		Component Units	
	Primary Government	First 5 Contra Costa Children and Families Commission	Housing Authority
Annual required contribution	$ 99,735	64	406
Interest on net OPEB obligation	29,801	27	90
Adjustment to annual required contribution	(35,756)	(32)	(83)
Annual OPEB cost (expense)	93,780	59	413
Contributions made	(76,921)	(553)	(278)
Increase (decrease) in net OPEB obligation	16,859	(494)	135
Net OPEB obligation, beginning of year	293,911	381	2,013
Adjustment to beginning Net OPEB obligation	177,627		
Net OPEB obligation, beginning of year as restated	471,538	381	2,013
Net OPEB obligation (asset), end of year	$ 488,397	(113)	2,148

Prior years' annual required contributions, interest on net OPEB obligation, and adjustments to annual required contributions have been updated to correct the computation of the net OPEB obligation as of

June 30, 2012. This is based on the correction of assumptions used in the prior years' actuary computations.

The county's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the fiscal year ended June 30, 2013, and the preceding fiscal years, were as follows (dollar amounts in thousands):

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation #
06/30/13	$ 93,780	82.0 %	$ 488,397
06/30/12	77,888	90.7	293,911
06/30/11	80,979	78.0	286,672
06/30/10	79,072	76.5	268,858
06/30/09	148,935	38.7	250,262
06/30/08	194,980	18.5	158,909

#In FY2012-13 the net OPEB obligation was revised. See Note 2 for additional information

Refer to the Required Supplemental Information for the schedule of funding progress.

E. Funded Status and Funding Progress

As of January 1, 2012, the most recent actuarial valuation date, the actuarial accrued liability for benefits was $1.034 billion of which $65,491,000 is funded. The covered payroll (annual payroll of active employees covered by the plan) was $595,245,000, and the ratio of the unfunded accrued actuarial liability (UAAL) to the covered payroll was 162.67%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past exceptions and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities.

F. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2012, actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 6.32% discount and a 7.75% investment rate of return (net of administrative expenses), which is the expected long-term investment return on the county's own investments and an annual healthcare cost trend rate of 10% initially, reduced by 1% decrements to an ultimate rate of 5% after five years. Both rates included a 3.5% inflation assumption. The UAAL is being

amortized as a level dollar amount over 30 years on a closed basis. The remaining amortization period is twenty-five years.

The county began pre-funding benefits at a rate of $20 million–per year in fiscal year ended June 30, 2009. The county will pre-fund another $20 million in fiscal year ending June 30, 2014. CCCERA personnel are employees of the county. Their OPEB obligation is included with the county's data.

The department of Child Support Services received authorization from the state to fund an additional $650,000 in fiscal year 2012-2013.

G. Financial Information

Financial data for the Contra Costa County other postemployment benefit (OPEB) Irrevocable Trust Fund for the year ended June 30, 2013, is as follows (in thousands):

Assets		
Cash and investments	$	114,599
Liabilities		
Net postion	$	114,599
Additions		
Employer and plan member contributions	$	79,862
Net investment income		8,511
Total additions		88,373
Deductions		(59,265)
Net postiion, beginning of year		85,491
Net position, end of year	$	114,599

H. First 5 Contra Costa Children and Families Commission

First 5 Contra Costa Children and Families Commission is a discretely presented component unit. Its personnel are covered by a separate OPEB plan administered by First 5 Contra Costa Children and Families Commission. First 5 Contra Costa Children and Families Commission's annual OPEB cost and net OPEB obligation for the fiscal year ended June 30, 2012, and the preceding years, were as follows (dollar amounts in thousands):

Ended	OPEB Cost	Cost Contributed	Obligation (Asset)
06/30/13	$ 59	93.7 %	$ (113)
06/30/12	78	0.0	381
06/30/11	93	0.0	303
06/30/10	90	0.0	210
06/30/09	89	0.0	120
06/30/08	31	0.0	31

First 5 Contra Costa Children and Families Commission issues a publicly available financial report that includes financial statements and required supplementary information for the plan. The report may be obtained by submitting a request in writing to the following address:

First 5 Contra Costa Children and Families Commission
1485 Enea Court, Suite 1200, Concord, CA 94520

I. Housing Authority of the County of Contra Costa

The Housing Authority of the County of Contra Costa is a discretely presented component unit. Its personnel are covered by a separate OPEB plan administered by the Housing Authority. Housing Authority's annual OPEB cost and net OPEB obligation for the fiscal year ended March 31, 2013, and the preceding fiscal years, were as follows (dollar amounts in thousands):

	Fiscal Year Ended	Annual OPEB Cost	Annual OPEB Cost Contributed	Net OPEB Obligation
	03/31/13	$ 413	67.2 %	$ 2,148
	03/31/12	433	58.2	2,013
	03/31/11	414	60.0	1,832
	03/31/10	953	23.0	1,665
#	03/31/09	863	24.6	931
	03/31/08	1,305	79.0	281

Revised by Housing Authority report, fiscal year ended March 31, 2010

The Housing Authority issues a publicly available financial report that includes financial statements and required supplementary information for the plan. The report may be obtained by submitting a request in writing to the following address:

Housing Authority of the County of Contra Costa
3133 Estudillo Street, Martinez, CA 94553

16. PATIENT SERVICE REVENUE AND RECEIVABLES

The County Hospital grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Charges for services are reported at estimated net realizable amounts from patients, third-party payers and others for services rendered and include estimated retroactive revenue adjustments due to future audits, reviews, and investigations. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such amounts are adjusted in future periods as adjustments become known or as years are no longer subject to such audits, reviews, or investigations.

Laws and regulations governing the Medicare and Medi-Cal programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. The County Hospital's Medicare and Medi-Cal cost reports have been audited by the fiscal intermediary through June 30, 2009, and June 30, 2010, respectively. As such, the cost reports for the prior year are still under review by fiscal intermediaries and have not been settled due to certain unresolved reimbursement issues. The county believes it has adequately provided for any liabilities that may arise from the fiscal intermediaries' audits.

Net receivables from patients and third-party payers at June 30, 2013, are summarized as follows (in thousands):

Medicare	$	4,592
Medi-Cal		22,490
Private insurance		2,833
Total Net Patient Receivables	$	29,915

The net receivables from patients and third-party payers exclude non-patient receivables of approximately $50,896,000.

17. RISK MANAGEMENT

Internal Service Funds:

The county is exposed to various risk of loss related to liabilities and damages to the public at-large, as well as damage to, loss of, and destruction of assets and has obligations to provide its employees with negotiated and mandated benefits.

The county self-insures its employee dental, state unemployment, management long-term disability, workers' compensation, automotive liability, public liability, and medical liability exposures. The county reports the activities of these exposures through its internal service funds.

With respect to the workers' compensation, automotive liability, public liability and medical liability exposures, the county purchases insurance for the following:

- Workers' Compensation in excess of $750,000 per incident, with excess coverage provided by CSAC-EIA (California State Association of Counties Excess Insurance Pooling Fund).
- General and auto liability in excess of $1 million per incident, to a limit of $50 million.
- Medical malpractice in excess of $500,000 per incident, to a limit of $21.5 million.

The county is self-insured for most insurable risk, except for insurance coverage provided by commercial insurance and reinsurance companies that are subject to the following:

- Airports liability and property damage coverage to a limit of $100 million with no deductible.
- Property insurance - all risk in excess of $50,000 per incident, to a limit of $600 million from loss by fire, lightning, and other perils.
- Property insurance - flood damage in excess of 2% per unit, $100,000 minimum and $500,000 maximum deductible per incident, to a limit of $400 million shared aggregate.
- Property insurance - earthquake in excess of 5% per unit, $100,000 minimum, to a limit of $472.5 million shared aggregate.
- Property insurance - terrorism to a limit of $200 million with a $500,000 deductible.

- Crime bond coverage in excess of $100,000 per incident, to a limit of $20 million for fidelity coverage, computer, and funds transfer fraud.
- Watercraft liability to a limit of $50 million.
- Sheriff's helicopters to a limit of $50 million per incident.
- Boiler and machinery to a limit of $100 million with a $5,000 deductible.

During the past three years there have been no instances of the amount of claim settlements exceeding insurance coverage and there was not been a significant reduction in coverage in fiscal year 2012-13.

Internal service funds are used to account for the county's self-insurance activities. The county's policy is to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated expenditures for self-insured claims and the cost of insurance. Charges to operating funds are recorded as expenditures/expenses of such funds and revenues of the internal service funds. Accrual and payment of claims are recorded in the internal service funds.

The county has accrued a liability of $160,858,000 at June 30, 2013, for all self-insured claims in the internal service funds. The self-insurance reserve is based on actuarially determined amounts for workers' compensation, public and automobile liability, and medical liability and based on management's estimates for all other reserves. The actuarially determined claims liabilities, including incurred but not reported claims are based on the estimated ultimate cost of settling the claims, using past experience adjusted for current trends, and any other factors that modify past experience. It also includes incremental claim adjustment expenses. In addition, estimated recoveries on settled and unsettled claims were evaluated in terms of their estimated realizable value and deducted from the liability for unpaid claims.

Health Plans:

The county administers 2 health plans: HMO Medi-Cal and HMO Commercial Plans (Plans); which are reported as enterprise funds. The Plans have fee-for-service arrangements in which providers, including the County Hospital, bill for individual services provided to enrollees. These arrangements result in claim submission by providers subsequent to services being rendered. Claims expenses are presented as part of services and supplies expense in the statement of revenues, expenses, and changes in net position. Estimated liabilities for incurred but not reported claims are presented as part of accounts payable and accrued liabilities in the statement of net position. The provision for claims incurred but not reported claims is developed in-house using principles and assumptions that consider among other things, contractual requirements, historical utilization trends and payment patterns, benefit changes, medical inflation, product mix, seasonality, membership, and other relevant factor.

Changes in claims liabilities:

Changes to the liability amount for fiscal years 2011-2012 and 2012-2013 are as follows (in thousands):

	Internal Service Funds	HMO Medi-Cal Plan Enterprise Fund	HMO Commercial Plan Enterprise Fund
Liability at June 30, 2011	$ 136,683	13,678	2,672
FY 2011-2012 claims and changes in estimates	65,350	158,808	120,898
FY 2011-2012 claim payments	(55,411)	(151,827)	(117,383)
Liability at June 30, 2012	146,622	20,659	6,187
FY 2012-2013 claims and changes in estimates	62,055	191,965	134,470
FY 2012-2013 claim payments	(47,819)	(191,068)	(135,257)
Liability at June 30, 2013	$ 160,858	21,556	5,400

In the opinion of the county, the amounts accrued are adequate to cover claims incurred but not reported in addition to known claims.

18. COMMITMENTS AND CONTINGENCIES

A. Grants

The county participates in a number of federal and state grant programs which are subject to financial and compliance audits by the grantors or their representatives. Audits of certain grant programs through June 30, 2013, have not yet been conducted. Accordingly, the county's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The county believes that such disallowances, if any, would not have a material effect on the basic financial statements.

B. Health Insurance

Health care benefits for active and retired employees are jointly financed by the beneficiaries and by the county. Most employees have a choice of participation in five medical plans: Kaiser Permanente, a private health maintenance organization (HMO); Health Net (HMO); Health Net, a preferred provider organization (PPO); and the Contra Costa Health Plans (CCHP) A and B, operated by the county Health Services Department. Employees represented by either the Deputy Sheriffs' Association (DSA), District Attorney Investigators' Association (DAIA), or United Professional Fire Fighters' IAFF Local 1230, United Chief Officers Association, East Contra Costa Fire Fighters, and Unrepresented Fire Managers are eligible to participate in medical plans administered by the California Public Employees' Retirement System (CalPERS).

For non-CalPERS administered medical plans, the county subvents 65.0%-80.0% of Kaiser Permanente, 66.0%-80.0% of Health Net (HMO), 50.0%-56.0% of Health Net (PPO) and 85.0%-98.0% of CCHP A and 79.0%-90.0% of CCHP B premiums for plan members depending on the employees' union representation. The county subvention for CalPERS administered plans is a flat rate depending on the employees' union representation and the number of dependents covered under the plans. All permanent employees have a choice of two dental plans as follows: a county self-funded plan administered by Delta Dental and a PMI Delta Care Plan. The county's self-funded plan is an indemnity program and the PMI Delta Care plan is a prepaid program.

The county's contribution to health and dental plans during fiscal year 2012-2013 for active employees was $90,822,000. The county's liability for health care benefits is limited to its annual contribution.

C. Special Assessment Debt

The county is considered to be "obligated in some manner," as defined by GASB Statement No. 6, *Accounting and Financial Reporting for Special Assessments*, for its special assessment debt. The county is obligated to foreclose on properties for which owners have failed to pay assessment installments as they fall due and the county may honor deficiencies to the extent that lien foreclosure proceeds are insufficient. The county's obligation to advance monies to pay debt service in the event of delinquent assessment installments is limited to the amount of remaining original bond proceeds and installments received. Special assessment debt is included in the county's statement of net position and special assessment transactions are included in the Assessment Districts Debt Service Fund. Debt service payments are made from special assessments of the related special assessment district.

D. Construction Commitments

The county had entered into commitments for construction of certain projects. At June 30, 2013, there were outstanding commitments of $9,117,000 for the Upper Sand Creek Basin and $2,103,000 for the Martinez Wellness Center.

E. Pending Legal Matters

Numerous lawsuits are pending or threatened against the county. The county has recorded actuarially determined reserves in the internal service funds to adequately cover estimated potential material adverse losses at June 30, 2013.

19. SUBSEQUENT EVENT

In January of 2011, the Governor of the State of California proposed statewide elimination of redevelopment agencies (RDAs) beginning with the fiscal year (FY) 2011-12 State budget. The Governor's proposal was incorporated into Assembly Bill 26 (AB1X 26, Chapter 5, Statues of 2011, First Extraordinary Session), which was passed by the Legislature, and signed into law by the Governor on June 28, 2011. In accordance with the requirements of H&S Code section 34167.5, the State Controller is required to review the activities of RDAs, "to determine whether an asset transfer has occurred after January 1, 2011, between the city and county, or city and county that created a redevelopment agency, or any other public agency, and the redevelopment agency," and the date on which the RDA ceases to operate, or January 31, 2012, whichever is earlier.

The State Controller's review, issued November 7, 2013, found that the Contra Costa County Redevelopment Agency transferred $73,858,000 in assets after January 1, 2011, including unallowable transfers of assets totaling $21,924,000 ($5,482,000 to the county and $16,442,000 to the County as Housing Successor), or 29.68% of the total assets, that must be turned over to the Successor Agency to the RDA.

The county disputed the results of the State Controller's review. Subsequent to the issuance of the review, the State Controller deemed allowable, upon Department of Finance approval, $16,651,000 of the reported unallowable transfers of assets, leaving $5,273,000 of the reported unallowable transfers of assets still in dispute. Final outcome of the dispute is unknown.

REQUIRED SUPPLEMENTARY INFORMATION (Other than MD&A)

COUNTY OF CONTRA COSTA
SCHEDULE OF FUNDING PROGRESS
EMPLOYEES' RETIREMENT PLAN
CURRENT YEAR AND SEVEN YEARS AGO
(In Thousands)

Actuarial Valuation Date	Actuarial Value of Assets*	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
Dec. 31, 2012	$ 5,482,257	$ 7,761,316	$ 2,279,058	70.6%	$ 652,312	349.4%
Dec. 31, 2011	5,426,719	6,915,312	1,488,593	78.5	666,394	223.4
Dec. 31, 2010	5,341,822	6,654,037	1,312,215	80.3	687,443	190.9
Dec. 31, 2009	5,290,114	6,314,787	1,024,673	84.0	694,444	148.0
Dec. 31, 2008	5,282,505	5,972,471	689,966	88.5	704,948	97.9
Dec. 31, 2007	5,016,137	5,581,048	564,911	90.0	671,618	84.1
Dec. 31, 2006	4,460,871	5,293,977	833,106	84.0	653,953	127.4
Dec. 31, 2005	4,062,057	4,792,428	730,371	85.0	627,546	116.4

*Excludes Accounts Payable. Restated to exclude non-valuation reserves.

SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFITS
CURRENT YEAR AND TWO YEARS AGO
(In Thousands)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued (Asset)/Liability	Funded Ratio	Annual Covered Payroll	UAAL as a Percentage of Covered Payroll
Primary Government						
Jan. 1, 2012	$ 65,491	$ 1,033,801	$ 968,310	6.33%	$ 595,245	162.67%
Jan. 1, 2010	61,720	1,077,734	1,016,014	5.73	599,734	169.41
Jan. 1, 2008	20,038	1,879,031	1,858,993	1.07	625,273	297.31
First 5 Contra Costa Children and Families Commission						
July 1, 2011	0	537	537	0.00	1,121	47.90
July 1, 2008	0	359	359	0.00	1,183	30.40
Housing Authority						
Apr. 1, 2012	0	5,105	5,105	0.00	5,057	100.95
July 1, 2010	0	8,237	8,237	0.00	5,134	160.44
Apr. 1, 2008	0	16,457	16,457	0.00	5,279	311.74

COUNTY OF CONTRA COSTA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	$ 281,553	281,853	294,155	12,302
Licenses, permits and franchise fees	12,236	12,231	10,737	(1,494)
Fines, forfeitures and penalties	17,585	27,889	28,016	127
Use of money and property	2,090	2,016	4,967	2,951
Intergovernmental	510,617	495,368	482,049	(13,319)
Charges for services	226,355	219,903	196,362	(23,541)
Other revenue	177,300	188,125	210,328	22,203
Total revenues	1,227,736	1,227,385	1,226,614	(771)
Expenditures:				
Current:				
General government:				
Administrator	7,463	12,082	4,369	7,713
ARRA EECBG Projects	1,161	1,161	94	1,067
Assessment Litigation Services		1,860	1,860	
Assessor	16,279	16,279	14,068	2,211
Auditor-Controller	7,979	7,979	7,012	967
Board Mitigation Programs	1,685	1,685	538	1,147
Board of Supervisors	5,053	5,288	5,288	
Building Maintenance	38,760	41,210	40,755	455
Building Occupancy Cost	11,857	12,427	12,144	283
Central Service/Microfilm	643	347	70	277
Clerk of the Board	945	945	597	348
County Counsel	5,396	5,396	3,956	1,440
Crockett-Rodeo Revenues	535	535	531	4
Economic Development	29	29	26	3
Elections	9,774	9,774	8,161	1,613
Employee Benefits	9,744	9,744	2,419	7,325
Facility Life Cycle Improvement Program	5,000	5,000	910	4,090
Fleet Services	1,297	1,391	1,024	367
General Services Administration	674	643	643	
General Services Outside Agency Service	1,377	1,281	848	433
Human Resources	9,110	9,110	7,803	1,307
Information Technology	4,039	3,430	3,430	
Insurance	9,094	9,094	8,186	908
Keller Canyon Mitigation	1,486	1,486	1,105	381
Management Information Systems	1,324	1,324	353	971
Personnel Merit Board	87	87	70	17
Plant Acquisition	11,114	12,060	1,715	10,345
Purchasing	840	984	844	140
Telecommunications	3,469	4,488	4,305	183
Treasurer-Tax Collector	4,612	4,624	4,362	262
UAAL Pension Bond Debt Service Transfer	(4,900)	(4,900)	(4,900)	
Total general government	165,926	176,843	132,586	44,257

(continued)

COUNTY OF CONTRA COSTA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Public protection:				
Agriculture	5,713	5,707	5,012	695
Animal Services	10,529	10,529	10,181	348
Conflict Defense Services	3,826	3,852	3,852	
Coroner	2,787	2,787	2,601	186
Criminal Grand Jury	70	62	56	6
District Attorney	30,437	31,099	29,679	1,420
Emergency Services	9,699	11,215	8,813	2,402
Flood Control	1,100	893	696	197
Grand Jury	146	154	153	1
Jail	61,346	62,963	59,076	3,887
Jail - Health Services	20,239	20,648	20,648	
Law and Justice Systems	3,682	3,682	1,012	2,670
Local Agency Information	165	198	198	
Probation - Programs	29,484	29,423	27,879	1,544
Probation - Facilities	25,595	25,588	24,712	876
Probation - Care of Court Wards	7,417	8,803	8,802	1
Public Administrator	291	299	298	1
Public Defender	17,461	18,311	16,702	1,609
Recorder	4,570	4,570	3,244	1,326
Sheriff	115,247	121,095	119,382	1,713
Trial Court Programs	17,396	17,396	17,343	53
Vehicle Theft Programs	1,400	1,374	729	645
UAAL Pension Bond Debt Service Transfer	(26,868)	(26,868)	(26,868)	
Total public protection	341,732	353,780	334,200	19,580
Health and sanitation:				
Children's Services	9,066	8,166	7,765	401
Conservator/Guardianship	3,206	2,867	2,860	7
Environmental Health	18,909	14,331	13,854	477
Health Services Homeless Program	4,060	4,030	4,025	5
Mental Health	146,067	152,774	151,078	1,696
Public Health	41,101	42,825	42,590	235
Solid Waste Management	375	375	317	58
Substance Abuse	13,721	15,375	15,210	165
UAAL Pension Bond Debt Service Transfer	(7,270)	(7,270)	(7,270)	
Total health and sanitation	229,235	233,473	230,429	3,044

(continued)

COUNTY OF CONTRA COSTA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Public assistance:				
Ann Adler Child & Family	85	53	53	
ARRA-HPRP/CDBG R Grants	639	639	94	545
Cal Health Benefit Marketplace		1,134	1,083	51
Community Development	13,614	13,614	11,156	2,458
Community Services	42,331	42,331	34,227	8,104
Housing Rehabilitation	390	390	342	48
EHSD - Administration	4,306	4,817	4,805	12
EHSD - Children and Family	95,010	88,554	88,547	7
EHSD - Aging & Adult	110,587	112,697	112,688	9
EHSD - Workforce Services	124,441	123,311	123,279	32
EHSD - WFRC Investment Board	8,536	9,516	9,508	8
Services Integration	282	112	112	
Veterans Services	712	712	695	17
Zero Tolerance Domestic Violence Initiative	1,577	2,010	2,010	
UAAL Pension Bond Debt Service Transfer	(9,924)	(9,924)	(9,924)	
Total public assistance	392,586	389,966	378,675	11,291
Public ways and facilities:				
Public Works	34,182	34,287	32,281	2,006
Road Construction	3,755	3,755	2,200	1,555
UAAL Pension Bond Debt Service Transfer	(1,868)	(1,868)	(1,868)	
Total public ways and facilities	36,069	36,174	32,613	3,561
Debt service:				
Principal	82	82	100	(18)
Interest	48	48	48	
Total debt service	130	130	148	(18)
Total expenditures	1,165,678	1,190,366	1,108,651	81,715
Excess of revenues over expenditures	62,058	37,019	117,963	80,944
Other Financing Sources (Uses):				
Transfers in	1,771	22,551	1,474	(21,077)
Transfers out	(87,457)	(85,671)	(85,485)	186
Issuance of debt			14	14
Capital lease financing		13	1,182	1,169
Total other financing sources (uses)	(85,686)	(63,107)	(82,815)	(19,708)
Net change in fund balances	(23,628)	(26,088)	35,148	61,236
Fund Balance at Beginning of Year	152,360	152,360	152,360	
Fund Balance at End of Year	$ 128,732	126,272	187,508	61,236

(concluded)

COUNTY OF CONTRA COSTA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CCC FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 76,156	76,156	80,202	4,046
Use of money and property	22	22	16	(6)
Intergovernmental	6,670	9,872	8,226	(1,646)
Charges for services	4,925	5,698	6,380	682
Other revenue		1,598	1,541	(57)
Total revenues	87,773	93,346	96,365	3,019
Expenditures:				
Current:				
Public protection				
Salaries and benefits	79,151	79,151	68,608	10,543
Services and supplies	8,371	9,745	7,584	2,161
Other charges	2,711	2,711	2,672	39
Fixed assets	4,253	8,865	2,331	6,534
Expenditure transfers	11,501	11,506	11,505	1
Total expenditures	105,987	111,978	92,700	19,278
Excess (deficiency) of revenues over (under) expenditures	(18,214)	(18,632)	3,665	22,297
Other Financing Sources (Uses):				
Transfers in	8,823	8,823	24	(8,799)
Transfers out	(8,803)	(8,803)		8,803
Total other financing sources (uses)	20	20	24	4
Net change in fund balance	(18,194)	(18,612)	3,689	22,301
Fund Balance at Beginning of the Year	21,965	21,965	21,965	
Fund Balance at End of Year	$ 3,771	3,353	25,654	22,301

COUNTY OF CONTRA COSTA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

HEALTH AND SANITATION SPECIAL REVENUE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 4,700	4,700	4,716	16
Fines, forfeitures and penalties	2,283	2,283	2,136	(147)
Use of money and property	151	151	246	95
Intergovernmental	27,808	27,808	36,128	8,320
Charges for services	192	192	92	(100)
Total revenues	35,134	35,134	43,318	8,184
Expenditures:				
Current:				
Health and sanitation				
Salaries and benefits	953	1,030	792	238
Services and supplies	9,097	8,767	3,743	5,024
Other charges	2,590	2,782	2,762	20
Fixed assets		11	11	
Expenditure transfers	25,432	25,556	25,555	1
Total health and sanitation	38,072	38,146	32,863	5,283
Debt service:				
Interest	2	2	2	
Total expenditures	38,074	38,148	32,865	5,283
Excess (deficiency) of revenues over (under) expenditures	(2,940)	(3,014)	10,453	13,467
Other Financing Sources (Uses):				
Transfers in		73	73	
Transfers out	(2,672)	(2,672)	(62)	2,610
Total other financing sources (uses)	(2,672)	(2,599)	11	2,610
Net change in fund balance	(5,612)	(5,613)	10,464	16,077
Fund Balance at Beginning of Year	49,600	49,600	49,600	
Fund Balance at End of Year	$ 43,988	43,987	60,064	16,077

COUNTY OF CONTRA COSTA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

OTHER SPECIAL REVENUE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 454	454	471	17
Licenses, permits and franchise fees	97	99	108	9
Fines, forfeitures and penalties	38	38	211	173
Use of money and property	218	218	109	(109)
Intergovernmental	105,161	132,535	144,914	12,379
Charges for services	2,355	2,355	2,543	188
Other revenue	3,322	3,322	2,225	(1,097)
Total revenues	111,645	139,021	150,581	11,560
Expenditures:				
Current:				
General government				
Services and supplies	2,211	1,891	600	1,291
Other charges	306	606	561	45
Expenditure transfers	220	240	239	1
Total general government	2,737	2,737	1,400	1,337
Public protection				
Salaries and benefits	12,024	15,812	15,563	249
Services and supplies	6,405	6,275	2,435	3,840
Other charges	843	1,206	1,176	30
Fixed assets	36	736	655	81
Expenditure transfers	30,205	35,185	32,886	2,299
Total public protection	49,513	59,214	52,715	6,499
Health and sanitation				
Expenditure transfers		1,367	922	445
Total health and sanitation		1,367	922	445
Public assistance				
Salaries and benefits	228	228	228	
Services and supplies	2,047	2,053	1,157	896
Other charges	61	62	35	27
Expenditure transfers	58,349	79,931	79,101	830
Total public assistance	60,685	82,274	80,521	1,753
Public ways and facilities				
Services and supplies	69	69	2	67
Other charges	2	2		2
Expenditure transfers	214	214	44	170
Total public ways and facilities	285	285	46	239
Debt service:				
Interest	7	7	7	
Total expenditures	113,227	145,884	135,611	10,273
Excess (deficiency) of revenues over (under) expenditures	(1,582)	(6,863)	14,970	21,833
Other Financing Sources (Uses):				
Transfers in			7	7
Transfers out	(4,626)	(4,618)	(3,360)	1,258
Capital lease financing			126	126
Total other financing sources (uses)	(4,626)	(4,618)	(3,227)	1,391
Net change in fund balance	(6,208)	(11,481)	11,743	23,224
Fund Balance at Beginning of Year	39,904	39,904	39,904	
Fund Balance at End of Year	$ 33,696	28,423	51,647	23,224

BUDGETS AND BUDGETARY ACCOUNTING

In accordance with the provisions of the California Government Code Sections 29000-29145 and other statutory provisions, commonly known as the County Budget Act, the Board of Supervisors legally adopts a budget for each fiscal year. Budgets are adopted on the modified accrual basis. Prior to June 30 the County Administrator develops, recommends and the Board of Supervisors adopts a recommended budget for the next fiscal year. This is based on preliminary data because the county's books have not yet been closed, ending fund balances have not been established, and the state has not yet adopted its budget. Later, after a series of public hearings the Board of Supervisors adopts a formal budget on or before October 2. This budget establishes the maximum authorized expenditures for the fiscal year that cannot be exceeded except by subsequent amendments to the budget by the Board of Supervisors and is reported in the budgetary comparison schedule as the "Original Budget."

Supplemental appropriations, which are normally financed by unanticipated revenues during the year, and any amendments or transfers of appropriations between summary accounts or departments must be approved by the Board of Supervisors. Pursuant to a Board of Supervisors Resolution, the County Administrator is authorized to approve transfers of appropriations among summary accounts within a department as deemed necessary and appropriate. Accordingly, the legal level of budgetary control by the Board of Supervisors is at the department level. Budgeted amounts amended during the fiscal year by the County Administrator and, when necessary, by resolution of the Board of Supervisors are reported in the budgetary comparison schedule as the "Final Budget."

The objective of the county's budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approved by the Board of Supervisors. No department is permitted to spend and/or encumber more than its available appropriations. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies, as a transfer from another appropriation, or as an appropriation of new or unanticipated revenue. Using the county's automated accounting system, staff of the Auditor-Controller monitors the expenditures of each department to ensure that the departments don't exceed the amounts appropriated by the Board of Supervisors for the year. The county uses an encumbrance system as an extension of normal budgetary accounting. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to encumber that portion of applicable appropriations. Encumbrances outstanding at year-end are recorded as restricted, committed and assigned fund balance, as appropriate, since they do not constitute expenditures or liabilities and are re-established, along with their encumbered appropriations as part of the following year's budget. Any appropriations remaining in the departments at the end of the fiscal year automatically lapse and are transferred to unassigned fund balance. The year-end fund balance, along with projected revenues, becomes available for appropriation the following year.

The amounts reported as expenditures by department include amounts charged each department to service the pension obligation bond debt and the liability for the Retirement Litigation Settlement because the budget includes these amounts as expenditures. "UAAL Pension Bond Debt Service Transfer" and "Retirement Litigation Settlement Transfer" are reporting adjustments made at the function level to achieve agreement with the financial statements where these expenditures are reported as transfers in accordance with generally accepted accounting principles (GAAP).

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

COMBINING AND INDIVIDUAL FUND STATEMENTS AND BUDGETARY SCHEDULES

COUNTY OF CONTRA COSTA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013
(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Permanent Fund	Total
Assets:					
Cash and investments	$ 220,735	15,702	719	51	237,207
Accounts receivable (net)	19,326	6,965			26,291
Due from other funds	21,994	1,225			23,219
Notes receivable	10,058				10,058
Prepaid items and deposits	699				699
Land held for resale	9,021				9,021
Restricted cash and investments		10,208	26	1,729	11,963
Total assets	$ 281,833	34,100	745	1,780	318,458
Liabilities and Fund Balances					
Liabilities:					
Accounts payable and accrued liabilities	$ 12,068	3,114	1		15,183
Due to other funds	25,027	7,950			32,977
Deferred revenue	15,316				15,316
Total liabilities	52,411	11,064	1		63,476
Fund Balances:					
Nonspendable	9,720			1,729	11,449
Restricted	208,244	23,897	744	51	232,936
Committed	324				324
Assigned	11,229				11,229
Unassigned	(95)	(861)			(956)
Total fund balances	229,422	23,036	744	1,780	254,982
Total liabilities and fund balances	$ 281,833	34,100	745	1,780	318,458

COUNTY OF CONTRA COSTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Permanent Fund	Total
Revenues:					
Taxes	$ 55,806	13,152			68,958
Licenses, permits and franchise fees	12,469				12,469
Fines, forfeitures and penalties	5,394				5,394
Use of money and property	1,115	27,333		51	28,499
Intergovernmental	37,692				37,692
Charges for services	44,617				44,617
Other revenue	26,509	13,910			40,419
Total revenues	183,602	54,395		51	238,048
Expenditures:					
Current:					
General government	4,372	3			4,375
Public protection	89,881				89,881
Public assistance	24,561	11,758			36,319
Education	22,998				22,998
Public ways and facilities	42,763				42,763
Recreation and culture	878				878
Debt service:					
Principal		69,204			69,204
Interest	4	45,108			45,112
Debt issuance cost		238			238
Total expenditures	185,457	126,311			311,768
Excess (deficiency) of revenues over (under) expenditures	(1,855)	(71,916)		51	(73,720)
Other Financing Sources (Uses):					
Transfers in	1,623	74,521			76,144
Transfers out	(2,716)	(1,089)		(46)	(3,851)
Issuance of debt		5,605			5,605
Premium on debt issued		20			20
Payment to refunded bond escrow agent		(5,721)			(5,721)
Total other financing sources (uses)	(1,093)	73,336		(46)	72,197
Net change in fund balances	(2,948)	1,420		5	(1,523)
Fund Balances at Beginning of Year	232,370	21,616	744	1,775	256,505
Fund Balances at End of Year	$ 229,422	23,036	744	1,780	254,982

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

Nonmajor Special Revenue Funds

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues that are restricted by law or administrative action to expenditures for specified purposes. Nonmajor special revenue funds used by the county are listed below:

ROAD FUND

This fund is used to account for maintenance and construction of roadways. Revenues consist primarily of the county's share of state highway user taxes and are supplemented by federal funds.

LIBRARY FUND

This fund is used to account for library services for all areas of the county except the city of Richmond. Property taxes provide most of the fund's revenues.

LOW & MODERATE INCOME HOUSING ASSETS

This fund is used to account for housing assets in accordance with the Community Development Law.

OTHER FIRE PROTECTION FUND

This fund is used to account for the Crockett-Carquinez Fire Protection District fire protection services in the county. The fund is financed primarily by property taxes.

LAND DEVELOPMENT FUND

This fund reports the growth management related activities of the Public Works Department and the Department of Conservation and Development.

SERVICE AREAS FUND

This fund is used to account for the provision of services such as lighting, park, or street maintenance by special districts to specific areas in the county. The fund is financed by property taxes and user charges.

FLOOD CONTROL FUND

This fund is used to account for the provision of services by special districts to control flood and storm waters. Revenues are primarily received from property taxes and federal grants.

LAW ENFORCEMENT FUND

This fund is used to account for a variety of law enforcement services financed by property taxes, narcotics seizures, and court fines and fees.

COURTS AND CRIMINAL JUSTICE FUND

This fund is used to account for the improvement of courthouse and criminal justice facilities and related automated information systems. Revenues are derived from court fines and fees.

RECORDER/CLERK MODERNIZATION FUND

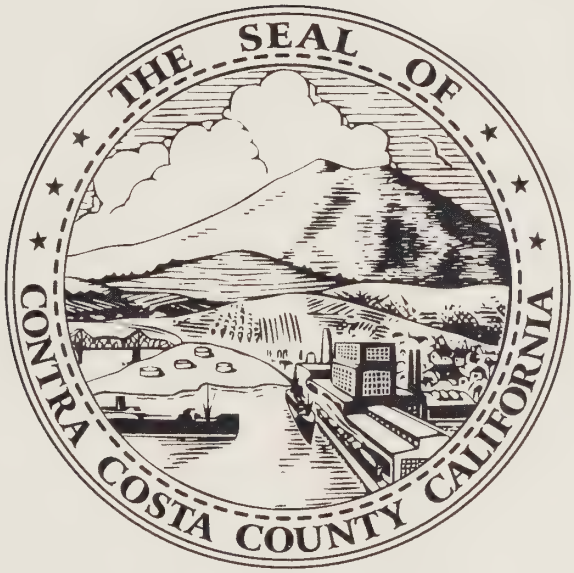
This fund is used to account for automation of civil and small claims functions of the courts and for micrographics and modernization of the Recorder's Office. Revenues received are from filing and recording fees.

CHILD DEVELOPMENT FUND

This fund is used to account for the financial resources designated for the county's child development programs.

IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY (IHSS) FUND

This fund is used to account for services to both providers and recipients of in-home care delivered through the In-Home Supportive Services program.


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

COUNTY OF CONTRA COSTA
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2013
(In Thousands)

	Road	Library	Low & Moderate Income Housing Assets	Other Fire Protection	Land Development	Service Areas
Assets:						
Cash and investments	$ 80,295		171	682		28,290
Accounts receivable and accrued revenue	2,678	12,486		3	1,266	35
Due from other funds	890	1			18,343	25
Notes receivable	25		7,914		2,119	
Prepaid items and deposits					97	
Land held for resale			9,021			
Total assets	$ 83,888	12,487	17,106	685	21,825	28,350
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accrued liabilities	$ 638	1,620		129	1,527	6,158
Due to other funds	3,691	266		2	2,802	383
Deferred revenue	5,021	1	7,914		2,297	
Total liabilities	9,350	1,887	7,914	131	6,626	6,541
Fund Balances:						
Nonspendable			9,021		97	
Restricted	72,891	6,371		551	14,634	21,176
Committed						
Assigned	1,647	4,229	171	3	468	633
Unassigned						
Total fund balances	74,538	10,600	9,192	554	15,199	21,809
Total liabilities and fund balances	$ 83,888	12,487	17,106	685	21,825	28,350

Flood Control	Law Enforcement	Courts & Criminal Justice	Recorder/ Clerk Modernization	Child Development	In-Home Supportive Services	Tota
63,446	38,039	117	9,695			220,735
561	32		15	1,469	781	19,326
95	941		62	1,466	171	21,994
						10,058
464					138	699
						9,021
64,566	39,012	117	9,772	2,935	1,090	281,833
519	458		65	888	66	12,068
1,651	13,556	4	15	1,733	924	25,027
				83		15,316
2,170	14,014	4	80	2,704	990	52,411
464					138	9,720
60,646	21,997		9,692	229	57	208,244
	324					324
1,286	2,677	113		2		11,229
					(95)	(95)
62,396	24,998	113	9,692	231	100	229,422
64,566	39,012	117	9,772	2,935	1,090	281,833

COUNTY OF CONTRA COSTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

SPECIAL REVENUE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Road	Library	Low & Moderate Income Housing Assets	Other Fire Protection	Land Development	Service Areas
Revenues:						
Taxes	$ 14,346	19,437		377		5,631
Licenses, permits and franchise fees					11,997	6
Fines, forfeitures and penalties					1	
Use of money and property	242	75	6		53	559
Intergovernmental	14,296	2,673		67	1,582	92
Charges for services	2,500	817		21	7,568	12,504
Other revenue	3,864	917	165	102	6,845	172
Total revenues	35,248	23,919	171	567	28,046	18,964
Expenditures:						
Current:						
General government		22				
Public protection				600	22,914	16,489
Public assistance					1,498	
Education		22,801				197
Public ways and facilities	38,113				3,888	762
Recreation and culture						878
Debt service:						
Interest					2	
Total expenditures	38,113	22,823		600	28,302	18,326
Excess (deficiency) of revenues over (under) expenditures	(2,865)	1,096	171	(33)	(256)	638
Other Financing Sources (Uses):						
Transfers in	5	46			54	7
Transfers out		(928)			(1,116)	
Total other financing sources (uses)	5	(882)			(1,062)	7
Net change in fund balances	(2,860)	214	171	(33)	(1,318)	645
Fund Balances at Beginning of Year	77,398	10,386	9,021	587	16,517	21,164
Fund Balances at End of Year	$ 74,538	10,600	9,192	554	15,199	21,809

Flood Control	Law Enforcement	Courts & Criminal Justice	Recorder/ Clerk Modernization	Child Development	In-Home Supportive Services	Total
8,357	7,658					55,806
464	2					12,469
	3,246	2,147				5,394
155	24			1		1,115
647	2,118			14,746	1,471	37,692
16,947	1,630		2,630			44,617
1,728	5,401			7,144	171	26,509
28,298	20,079	2,147	2,630	21,891	1,642	183,602
	1,729	2,621				4,372
28,315	19,767		1,796			89,881
				21,428	1,635	24,561
						22,998
						42,763
						878
		1		1		4
28,315	21,496	2,622	1,796	21,429	1,635	185,457
(17)	(1,417)	(475)	834	462	7	(1,855)
	943	568				1,623
	(211)		(44)	(417)		(2,716)
	732	568	(44)	(417)		(1,093)
(17)	(685)	93	790	45	7	(2,948)
62,413	25,683	20	8,902	186	93	232,370
62,396	24,998	113	9,692	231	100	229,422

COUNTY OF CONTRA COSTA

BUDGETARY COMPARISON SCHEDULE

ROAD SPECIAL REVENUE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$		14,346	14,346
Use of money and property	169	169	242	73
Intergovernmental	32,278	32,278	14,296	(17,982)
Charges for services	8,892	9,086	2,500	(6,586)
Other revenue	8,048	7,291	3,864	(3,427)
Total revenues	49,387	48,824	35,248	(13,576)
Expenditures:				
Current:				
Public ways and facilities				
Services and supplies	22,427	32,758	10,656	22,102
Other charges	4,442	4,581	2,218	2,363
Fixed assets	1,255	2,006	1,528	478
Expenditure transfers	32,811	36,451	23,711	12,740
Total public ways and facilities	60,935	75,796	38,113	37,683
Total expenditures	60,935	75,796	38,113	37,683
Deficiency of revenues under expenditures	(11,548)	(26,972)	(2,865)	24,107
Other Financing Sources (Uses):				
Transfers in	50	50	5	(45)
Transfers out	(251)	(251)		251
Total other financing sources (uses)	(201)	(201)	5	206
Net change in fund balance	(11,749)	(27,173)	(2,860)	24,313
Fund Balance at Beginning of Year	77,398	77,398	77,398	
Fund Balance at End of Year	$ 65,649	50,225	74,538	24,313

COUNTY OF CONTRA COSTA
BUDGETARY COMPARISON SCHEDULE
LIBRARY SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 18,927	18,927	19,437	510
Use of money and property	61	61	75	14
Intergovernmental	2,836	2,836	2,673	(163)
Charges for services	1,106	1,106	817	(289)
Other revenue	76	76	917	841
Total revenues	23,006	23,006	23,919	913
Expenditures:				
General government				
Services and supplies		4	4	
Other charges		10	10	
Fixed assets	676	684	8	676
Total general government	676	698	22	676
Education				
Salaries and benefits	18,780	18,233	16,781	1,452
Services and supplies	3,942	4,773	4,037	736
Other charges	2,257	2,189	1,740	449
Fixed assets	638	396	195	201
Expenditure transfers	44	48	48	
Total education	25,661	25,639	22,801	2,838
Total expenditures	26,337	26,337	22,823	3,514
Excess (deficiency) of revenues over (under) expenditures	(3,331)	(3,331)	1,096	4,427
Other Financing Sources (Uses):				
Transfers in	1,033	1,033	46	(987)
Transfers out	(927)	(927)	(928)	(1)
Total other financing sources (uses)	106	106	(882)	(988)
Net change in fund balance	(3,225)	(3,225)	214	3,439
Fund Balance at Beginning of Year	10,386	10,386	10,386	
Fund Balance at End of Year	$ 7,161	7,161	10,600	3,439

COUNTY OF CONTRA COSTA

BUDGETARY COMPARISON SCHEDULE

OTHER FIRE PROTECTION SPECIAL REVENUE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 395	395	377	(18)
Intergovernmental	12	12	67	55
Charges for services	6	6	21	15
Other revenue	11	11	102	91
Total revenues	424	424	567	143
Expenditures:				
Public protection				
Salaries and benefits	169	169	159	10
Services and supplies	813	683	227	456
Other charges	99	99	86	13
Fixed assets		130	128	2
Total public protection	1,081	1,081	600	481
Total expenditures	1,081	1,081	600	481
Deficiency of revenues under expenditures	(657)	(657)	(33)	624
Other Financing Sources:				
Transfers in	70	70		(70)
Total other financing sources	70	70		(70)
Net change in fund balance	(587)	(587)	(33)	554
Fund Balance at Beginning of the Year	587	587	587	
Fund Balance at End of Year	$		554	554

COUNTY OF CONTRA COSTA
BUDGETARY COMPARISON SCHEDULE
LAND DEVELOPMENT SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Licenses, permits and franchise fees	$ 13,464	13,464	11,997	(1,467)
Fines, forfeitures and penalties	1	1	1	
Use of money and property	257	257	53	(204)
Intergovernmental	2,915	2,915	1,582	(1,333)
Charges for services	16,133	16,195	7,568	(8,627)
Other revenue	6,695	6,695	6,845	150
Total revenues	39,465	39,527	28,046	(11,481)
Expenditures:				
Current:				
Public protection				
Salaries and benefits	19,156	18,537	16,048	2,489
Services and supplies	9,472	9,423	6,663	2,760
Other charges	1,964	1,965	1,929	36
Fixed assets	1,598	2,325	1,985	340
Expenditure transfers	(2,073)	(2,073)	(3,711)	1,638
Total public protection	30,117	30,177	22,914	7,263
Public assistance				
Services and supplies	2,922	2,922	1,184	1,738
Other charges	548	542	306	236
Expenditure transfers	2	8	8	
Total public assistance	3,472	3,472	1,498	1,974
Public ways and facilities				
Services and supplies	81	144	144	
Other charges	498	498	249	249
Expenditure transfers	8,043	7,980	3,495	4,485
Total public ways and facilities	8,622	8,622	3,888	4,734
Debt service:				
Interest	2	2	2	
Total expenditures	42,213	42,273	28,302	13,971
Deficiency of revenues under expenditures	(2,748)	(2,746)	(256)	2,490
Other Financing Sources (Uses):				
Transfers in	202	202	54	(148)
Transfers out	(1,143)	(1,143)	(1,116)	27
Total other financing sources (uses)	(941)	(941)	(1,062)	(121)
Net change in fund balance	(3,689)	(3,687)	(1,318)	2,369
Fund Balance at Beginning of Year	16,517	16,517	16,517	
Fund Balance at End of Year	$ 12,828	12,830	15,199	2,369

COUNTY OF CONTRA COSTA

BUDGETARY COMPARISON SCHEDULE

SERVICE AREAS SPECIAL REVENUE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	$ 5,513	5,513	5,631	118
Licenses, permits and franchise fees	6	6	6	
Use of money and property	359	365	559	194
Intergovernmental	59	59	92	33
Charges for services	10,584	10,587	12,504	1,917
Other revenue	91	91	172	81
Total revenues	16,612	16,621	18,964	2,343
Expenditures:				
Public protection				
Services and supplies	22,973	23,276	13,667	9,609
Other charges	2,311	2,243	2,243	
Fixed assets	2	2	2	
Expenditure transfers	479	584	577	7
Total public protection	25,765	26,105	16,489	9,616
Education				
Other charges	336	135	2	133
Expenditure transfers		201	195	6
Total education	336	336	197	139
Public ways and facilities				
Services and supplies	5,401	5,059	238	4,821
Other charges	192	197	149	48
Fixed assets		1		1
Expenditure transfers	384	394	375	19
Total public ways and facilities	5,977	5,651	762	4,889
Recreation and culture				
Services and supplies	414	382	318	64
Other charges	162	398	360	38
Fixed assets	3,656	3,431		3,431
Expenditure transfers	190	200	200	
Total recreation and culture	4,422	4,411	878	3,533
Total expenditures	36,500	36,503	18,326	18,177
Excess (deficiency) of revenues over (under) expenditures	(19,888)	(19,882)	638	20,520
Other Financing Sources (Uses):				
Transfers in	20	30	7	(23)
Transfers out	(36)	(53)		53
Total other financing sources (uses)	(16)	(23)	7	30
Net change in fund balance	(19,904)	(19,905)	645	20,550
Fund Balance at Beginning of Year	21,164	21,164	21,164	
Fund Balance at End of Year	$ 1,260	1,259	21,809	20,550

COUNTY OF CONTRA COSTA
BUDGETARY COMPARISON SCHEDULE
FLOOD CONTROL SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 7,998	7,998	8,357	359
Licenses, permits and franchise fees	669	676	464	(212)
Use of money and property	245	245	155	(90)
Intergovernmental	1,843	1,843	647	(1,196)
Charges for services	17,032	17,032	16,947	(85)
Other revenue	1,043	1,043	1,728	685
Total revenues	28,830	28,837	28,298	(539)
Expenditures:				
Current:				
Public protection				
Services and supplies	51,452	51,061	15,667	35,394
Other charges	8,107	9,007	3,529	5,478
Fixed assets	381	381	99	282
Expenditure transfers	22,588	28,770	9,020	19,750
Total public protection	82,528	89,219	28,315	60,904
Public ways and facilities				
Services and supplies	4,066	1,166		1,166
Other charges	1,502	1,502		1,502
Total public ways and facilities	5,568	2,668		2,668
Debt service:				
Principal		516		516
Total expenditures	88,096	92,403	28,315	64,088
Deficiency of revenues under expenditures	(59,266)	(63,566)	(17)	63,549
Other Financing Sources (Uses):				
Transfers in	690	4,290		(4,290)
Transfers out	(2,776)	(2,076)		2,076
Total other financing sources (uses)	(2,086)	2,214		(2,214)
Net change in fund balance	(61,352)	(61,352)	(17)	61,335
Fund Balance at Beginning of Year	62,413	62,413	62,413	
Fund Balance at End of Year	$ 1,061	1,061	62,396	61,335

COUNTY OF CONTRA COSTA

BUDGETARY COMPARISON SCHEDULE

LAW ENFORCEMENT SPECIAL REVENUE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 7,427	7,677	7,658	(19)
Licenses, permits and franchise fees			2	2
Fines, forfeitures and penalties	1,072	1,072	3,246	2,174
Use of money and property	47	47	24	(23)
Intergovernmental	7,248	7,248	2,118	(5,130)
Charges for services	1,657	1,657	1,630	(27)
Other revenue	380	386	5,401	5,015
Total revenues	17,831	18,087	20,079	1,992
Expenditures:				
General government				
Services and supplies	(764)	340	128	212
Other charges		63	63	
Expenditure transfers	5,076	3,910	1,538	2,372
Total general government	4,312	4,313	1,729	2,584
Public protection				
Salaries and benefits	1,255	1,423	1,361	62
Services and supplies	12,824	11,419	112	11,307
Other charges	4,993	5,297	3,071	2,226
Fixed assets	300	458	53	405
Expenditure transfers	20,933	22,232	15,170	7,062
Total public protection	40,305	40,829	19,767	21,062
Total expenditures	44,617	45,142	21,496	23,646
Deficiency of revenues under expenditures	(26,786)	(27,055)	(1,417)	25,638
Other Financing Sources (Uses):				
Transfers in	1,722	1,940	943	(997)
Transfers out	(1,472)	(1,640)	(211)	1,429
Total other financing sources (uses)	250	300	732	432
Net change in fund balance	(26,536)	(26,755)	(685)	26,070
Fund Balance at Beginning of Year	25,683	25,683	25,683	
Fund Balance at End of Year	$ (853)	(1,072)	24,998	26,070

COUNTY OF CONTRA COSTA

BUDGETARY COMPARISON SCHEDULE

COURTS AND CRIMINAL JUSTICE SPECIAL REVENUE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Fines, forfeitures and penalties	$ 2,348	2,468	2,147	(321)
Use of money and property	(20)	(20)		20
Intergovernmental	328	328		(328)
Total revenues	2,656	2,776	2,147	(629)
Expenditures:				
General government				
Services and supplies	96	84		84
Other charges	2,591	2,711	2,621	90
Fixed assets	(12)			
Total general government	2,675	2,795	2,621	174
Debt service:				
Interest	1	1	1	
Total expenditures	2,676	2,796	2,622	174
Deficiency of revenues under expenditures	(20)	(20)	(475)	(455)
Other Financing Sources:				
Transfers in			568	568
Total other financing sources			568	568
Net change in fund balance	(20)	(20)	93	113
Fund Balance at Beginning of Year	20	20	20	
Fund Balance at End of Year	$		113	113

COUNTY OF CONTRA COSTA

BUDGETARY COMPARISON SCHEDULE

RECORDER/CLERK MODERNIZATION SPECIAL REVENUE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 2,126	2,126	2,630	504
Total revenues	2,126	2,126	2,630	504
Expenditures:				
Current:				
Public protection				
Salaries and benefits	1,050	1,050	669	381
Services and supplies	8,624	8,624	560	8,064
Other charges	1,026	1,026	408	618
Fixed assets	250	250	159	91
Total public protection	10,950	10,950	1,796	9,154
Total expenditures	10,950	10,950	1,796	9,154
Excess (deficiency) of revenues over (under) expenditures	(8,824)	(8,824)	834	9,658
Other Financing Uses:				
Transfers out	(45)	(45)	(44)	1
Total other financing uses	(45)	(45)	(44)	1
Net change in fund balance	(8,869)	(8,869)	790	9,659
Fund Balance at Beginning of Year	8,902	8,902	8,902	
Fund Balance at End of Year	$ 33	33	9,692	9,659

COUNTY OF CONTRA COSTA
BUDGETARY COMPARISON SCHEDULE
CHILD DEVELOPMENT SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Use of money and property	$		1	1
Intergovernmental	16,586	16,586	14,746	(1,840)
Other revenue	8,551	8,172	7,144	(1,028)
Total revenues	25,137	24,758	21,891	(2,867)
Expenditures:				
Current:				
Public assistance				
Salaries and benefits	7,105	7,129	6,727	402
Services and supplies	2,578	2,576	2,347	229
Other charges	4,305	4,304	3,511	793
Fixed assets	50	50		50
Expenditure transfers	10,981	10,581	8,843	1,738
Total public assistance	25,019	24,640	21,428	3,212
Debt service:				
Interest	1	1	1	
Total expenditures	25,020	24,641	21,429	3,212
Excess of revenues over expenditures	117	117	462	345
Other Financing Uses:				
Transfers out	(417)	(417)	(417)	
Total other financing uses	(417)	(417)	(417)	
Net change in fund balance	(300)	(300)	45	345
Fund Balance at Beginning of Year	186	186	186	
Fund Balance at End of Year	$ (114)	(114)	231	345

COUNTY OF CONTRA COSTA

BUDGETARY COMPARISON SCHEDULE

IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY SPECIAL REVENUE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Use of money and property				
Intergovernmental	$ 1,303	1,303	1,471	168
Other revenue	456	388	171	(217)
Total revenues	1,759	1,691	1,642	(49)
Expenditures:				
Public assistance				
Salaries and benefits	957	931	931	
Services and supplies	185	41	41	
Other charges	376	496	496	
Expenditure transfers	186	167	167	
Total public assistance	1,704	1,635	1,635	
Total expenditures	1,704	1,635	1,635	
Excess of revenues over expenditures	55	56	7	(49)
Net change in fund balance	55	56	7	(49)
Fund Balance at Beginning of Year	93	93	93	
Fund Balance at End of Year	$ 148	149	100	(49)

Nonmajor Debt Service Funds

DEBT SERVICE FUNDS

Debt service funds are used to account for accumulation of resources for, and payment of, principal and interest on the county's general long-term debt.

RECREATION AND PARK BONDS FUND

This fund is used to account for accumulated monies for payment of recreation and park bonds. Financing is provided by specific property tax levies.

PUBLIC FINANCING AUTHORITY (PFA) FUND

This fund is used to account for accumulated monies for payment of general long-term debt incurred for the various financing activities of the County of Contra Costa Public Financing Authority.

FAMILY LAW CENTER FUND

This fund is used to make annual debt service payments on the Family Law Center from money received from the settlement agreement between the county and Contra Costa County Superior Court.

RETIREMENT LITIGATION SETTLEMENT FUND

This fund is used to account for accumulated monies for payment of the additional retirement benefits for retirees from the settlement of Vernon D. Paulson, et. al. vs. Board of Retirement of the Contra Costa County Employees' Retirement Association, et al. The county has entered into an agreement with CCCERA to pay the liability for its share of the additional costs over a twenty year period.

PENSION BOND FUND

This fund is used to account for accumulated monies for payment of taxable pension obligation bonds. These bonds were issued to reduce or extinguish the county's unfunded actuarial accrued liability (UAAL).

CCC FIRE PROTECTION DISTRICT PENSION BOND FUND

This fund is used to account for accumulated monies for payment of taxable pension obligation bonds for the Contra Costa County Fire Protection District. These bonds were issued to reduce or extinguish the fire district's unfunded actuarial accrued liability (UAAL).

ASSESSMENT DISTRICTS FUND

This fund is used to account for accumulated monies for payment of assessment district debt issued to fund assessment district capital improvement projects.

COUNTY OF CONTRA COSTA
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
JUNE 30, 2013
(In Thousands)

	Recreation and Park Bonds	Public Financing Authority	Family Law Center	Retirement Litigation Settlement
Assets:				
Cash and investments	$ 78	940	2,870	816
Accounts receivable and accrued revenue				1,226
Due from other funds		507		718
Restricted cash and investments		7,743		
Total assets	$ 78	9,190	2,870	2,760
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	$			2,760
Due to other funds				
Total liabilities				2,760
Fund Balances:				
Restricted	78	9,190	2,870	
Unassigned				
Total fund balances	78	9,190	2,870	
Total liabilities and fund balances	$ 78	9,190	2,870	2,760

CCC Fire Protection District Pension Bond	County Pension Bond	Assessment Districts	Total
8,885		2,113	15,702
	5,739		6,965
			1,225
	843	1,622	10,208
8,885	6,582	3,735	34,100
		354	3,114
	7,443	507	7,950
	7,443	861	11,064
8,885		2,874	23,897
	(861)		(861)
8,885	(861)	2,874	23,036
8,885	6,582	3,735	34,100

COUNTY OF CONTRA COSTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

DEBT SERVICE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Recreation and Park Bonds	Public Financing Authority	Family Law Center	Retirement Litigation Settlement
Revenues:				
Taxes	$ 1			
Use of money and property		26,454		
Other revenue				
Total revenues	1	26,454		
Expenditures:				
Current:				
General government				
Public assistance				
Debt service:				
Principal		13,323		1,139
Interest		18,007		1,621
Debt issuance cost				
Total expenditures		31,330		2,760
Excess (deficiency) of revenues over (under) expenditures	1	(4,876)		(2,760)
Other Financing Sources (Uses):				
Transfers in		2,147		2,760
Transfers out			(567)	
Issuance of debt				
Premium on debt issued				
Deposit with escrow agent				
Total other financing sources (uses)		2,147	(567)	2,760
Net change in fund balances	1	(2,729)	(567)	
Fund Balances at Beginning of Year	77	11,919	3,437	
Fund Balances at End of Year	$ 78	9,190	2,870	

CCC Fire Protection District Pension Bond	County Pension Bond	Assessment Districts	Total
		13,151	13,152
31	843	5	27,333
11,501	2,174	235	13,910
11,532	3,017	13,391	54,395
	3		3
		11,758	11,758
5,410	48,385	947	69,204
5,388	19,555	537	45,108
		238	238
10,798	67,943	13,480	126,311
734	(64,926)	(89)	(71,916)
	69,614		74,521
(15)		(507)	(1,089)
		5,605	5,605
		20	20
		(5,721)	(5,721)
(15)	69,614	(603)	73,336
719	4,688	(692)	1,420
8,166	(5,549)	3,566	21,616
8,885	(861)	2,874	23,036

COUNTY OF CONTRA COSTA

BUDGETARY COMPARISON SCHEDULE

RECREATION AND PARK BONDS DEBT SERVICE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:	$			
Taxes			1	1
Intergovernmental				
Total revenues			1	1
Expenditures:				
Current:				
Public assistance				
Services and supplies	77	77		77
Total public assistance	77	77		77
Total expenditures	77	77		77
Excess (deficiency) of revenues over (under) expenditures	(77)	(77)	1	78
Net change in fund balance	(77)	(77)	1	78
Fund Balance at Beginning of Year	77	77	77	
Fund Balance at End of Year	$		78	78

COUNTY OF CONTRA COSTA
BUDGETARY COMPARISON SCHEDULE
FAMILY LAW CENTER DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:	$			
Total revenues				
Expenditures:				
Current:				
Public assistance				
Services and supplies	3,437	2,837		2,837
Expenditure Transfers		600		600
Total public assistance	3,437	3,437		3,437
Total expenditures	3,437	3,437		3,437
Excess (deficiency) of revenues over (under) expenditures	(3,437)	(3,437)		3,437
Other Financing Uses:				
Transfers out			(567)	(567)
Total other financing uses			(567)	(567)
Net change in fund balance	(3,437)	(3,437)	(567)	2,870
Fund Balance at Beginning of Year	3,437	3,437	3,437	
Fund Balance at End of Year	$		2,870	2,870

COUNTY OF CONTRA COSTA

BUDGETARY COMPARISON SCHEDULE

RETIREMENT LITIGATION SETTLEMENT DEBT SERVICE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:	$			
Total revenues				
Expenditures:				
Debt service:				
Principal	1,139	1,139	1,139	
Interest	1,621	1,621	1,621	
Total expenditures	2,760	2,760	2,760	
Deficiency of revenues under expenditures	(2,760)	(2,760)	(2,760)	
Other Financing Sources:				
Transfers in	2,760	2,760	2,760	
Total other financing sources	2,760	2,760	2,760	
Net change in fund balance				
Fund Balance at Beginning of Year				
Fund Balance at End of Year	$			

COUNTY OF CONTRA COSTA

BUDGETARY COMPARISON SCHEDULE

CCC FIRE PROTECTION DISTRICT PENSION BOND DEBT SERVICE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Use of money and property	$ 15	15	31	16
Other revenue	2,631	2,657	11,501	8,844
Total revenues	2,646	2,672	11,532	8,860
Expenditures:				
Current:				
Public protection				
Other charges		26		26
Total public protection		26		26
Debt service:				
Principal	5,410	5,410	5,410	
Interest	5,388	5,388	5,388	
Total expenditures	10,798	10,824	10,798	26
Excess (deficiency) of revenues over (under) expenditures	(8,152)	(8,152)	734	8,886
Other Financing Uses:				
Transfers out	(14)	(14)	(15)	(1)
Total other financing uses	(14)	(14)	(15)	(1)
Net change in fund balance	(8,166)	(8,166)	719	8,885
Fund Balance at Beginning of Year	8,166	8,166	8,166	
Fund Balance at End of Year	$		8,885	8,885

COUNTY OF CONTRA COSTA

BUDGETARY COMPARISON SCHEDULE

COUNTY PENSION BOND DEBT SERVICE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Use of money and property	$ 800	800	843	43
Other revenue	2,174	2,174	2,174	
Total revenues	2,974	2,974	3,017	43
Expenditures:				
Current:				
General government				
Other charges	5	5	3	2
Total general government	5	5	3	2
Debt service:				
Principal	45,940	48,385	48,385	
Interest	16,451	19,556	19,555	1
Total expenditures	62,396	67,946	67,943	3
Deficiency of revenues under expenditures	(59,422)	(64,972)	(64,926)	46
Other Financing Sources:				
Transfers in	64,970	68,839	69,614	775
Total other financing sources	64,970	68,839	69,614	775
Net change in fund balance	5,548	3,867	4,688	821
Fund Balance at Beginning of Year	(5,549)	(5,549)	(5,549)	
Fund Balance at End of Year	$ (1)	(1,682)	(861)	821

Nonmajor Capital Projects Fund

CAPITAL PROJECTS FUND

Capital projects funds are used to account for financial resources to be used for the acquisition of land or acquisition and construction of major facilities other than those financed in the proprietary funds. The county's Capital Projects Fund is included in the combining financial statements of the nonmajor governmental funds (starting on page 116).

ASSESSMENT DISTRICTS FUND

This fund is used to account for all the capital improvement projects constructed using assessment district funds.

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

Nonmajor Governmental Fund

PERMANENT FUND

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs. The county's Permanent Fund is included in the combining financial statements of the nonmajor governmental funds (starting on page 116).

LIBRARY GIFT PERMANENT FUND

This fund is used to account for principal trust amounts received and related interest income. The interest portion of the fund is used to support the county libraries.

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

Nonmajor Enterprise Funds

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is to have the costs (expenses, including depreciation and amortization) of providing goods or services to the general public on a continuing basis be financed primarily through user charges; or where the county has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

AIRPORT FUND

This fund was established to account for the financial activities of the Buchanan Field and Byron Airport aviation facilities. Revenues include receipts under rental and lease arrangements involving county airport facilities, and state and federal aid.

SHERIFF LAW ENFORCEMENT TRAINING CENTER FUND

This fund was established to account for the financial activities of the Sheriff Law Enforcement Training Center. The center provides training to law enforcement personnel from the County Sheriff's Office and other agencies. Revenues include tuition fees paid by the student or law enforcement agency and state aid.

CHILD CARE ENTERPRISE FUND

This fund was established to account for the fee-for-service childcare program through the Community Services Bureau. This program was established to meet the needs of families who do not qualify for Child Development programs due to a higher family income yet cannot afford to pay the cost of the market rate for childcare. Revenues will be generated by the program fees for childcare. The revenues are expected to cover the cost of the program operation.

MAJOR RISK MEDICAL INSURANCE FUND

Revenues and expenditures related to residents who qualify for the state sponsored Aid to Infants and Mothers (AIM) Program and the Major Risk Medical Insurance Program (MRMIP).

COUNTY OF CONTRA COSTA

COMBINING STATEMENT OF NET POSITION

NONMAJOR ENTERPRISE FUNDS

JUNE 30, 2013

(In Thousands)

	Airport	Sheriff Law Enforcement Training Center	Child Care Enterprise	Major Risk Medical Insurance	Total
Assets:					
Current assets:					
Cash and investments	$ 2,990				2,990
Accounts receivable (net)	644	137		163	944
Inventories	22				22
Due from other funds	66	393	90		549
Prepaid items and deposits	49				49
Total current assets	3,771	530	90	163	4,554
Noncurrent assets:					
Capital assets:					
Nondepreciable	9,806				9,806
Depreciable, net	8,620	151			8,771
Total noncurrent assets	18,426	151			18,577
Total assets	$ 22,197	681	90	163	23,131
Liabilities and Net Position					
Liabilities:					
Current liabilities:					
Accounts payable and accrued liabilities	$ 513	75		2	590
Accrued interest payable	1				1
Due to other funds	55	154	77	419	705
Unearned revenue	125	1			126
Current portion of long-term liabilities	111	3			114
Total current liabilities	805	233	77	421	1,536
Noncurrent portion of long-term liabilities:					
Compensated absences	64	26			90
Total noncurrent portion of long-term liabilities	64	26			90
Total liabilities	869	259	77	421	1,626
Net Position:					
Net investment in capital assets	18,322	151			18,473
Unrestricted	3,006	271	13	(258)	3,032
Total net position	21,328	422	13	(258)	21,505
Total liabilities and net position	$ 22,197	681	90	163	23,131

COUNTY OF CONTRA COSTA

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

NONMAJOR ENTERPRISE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Airport	Sheriff Law Enforcement Training Center	Child Care Enterprise	Major Risk Medical Insurance	Total
Operating Revenues:					
Use of money and property	$ 3,662				3,662
Charges for services	68	921		950	1,939
Other revenue	264	3	37		304
Total operating revenues	3,994	924	37	950	5,905
Operating Expenses:					
Salaries and employee benefits	1,645	918			2,563
Services and supplies	851	267		1,203	2,321
Other charges	262	123		5	390
Expense transfers	283	43	35		361
Depreciation	1,693	31			1,724
Total operating expenses	4,734	1,382	35	1,208	7,359
Operating income (loss)	(740)	(458)	2	(258)	(1,454)
Nonoperating Revenues (Expenses):					
State and federal grants	2,850	227			3,077
Interest expense	(12)				(12)
Total nonoperating revenues (expenses)	2,838	227			3,065
Income (Loss) Before Transfers	2,098	(231)	2	(258)	1,611
Transfers in		287			287
Transfers out	(187)	(80)			(267)
Change in net position	1,911	(24)	2	(258)	1,631
Total Net Position at Beginning of Year	19,417	446	11		19,874
Total Net Position at End of Year	$ 21,328	422	13	(258)	21,505

COUNTY OF CONTRA COSTA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(In Thousands)

	Airport	Sheriff Law Enforcement Training Center	Child Care Enterprise	Major Risk Medical Insurance	Total
Cash Flows from Operating Activities:					
Cash received from customers/other funds	$ 6,985	2,211	(30)	892	10,058
Cash payment to suppliers for goods and services	(1,866)	(1,733)	25	(892)	(4,466)
Cash payment to employees for services	(1,659)	(912)			(2,571)
Net Cash Provided by Operating Activities	3,460	(434)	(5)		3,021
Cash Flows from Noncapital Financing Activities:					
State and federal grants	2,850	227			3,077
Transfers received		287			287
Transfers paid	(187)	(80)			(267)
Net Cash Provided by (Used for) Noncapital Financing Activities	2,663	434			3,097
Cash Flows from Capital and Related Financing Activities:					
Acquisition and construction of capital assets	(2,912)				(2,912)
Interest paid	(12)				(12)
Lease purchase obligation principal payment	(209)				(209)
Net Cash Used in Capital and Related Financing Activities	(3,133)				(3,133)
Net Increase (Decrease) in Cash and Cash Equivalents	2,990		(5)		2,985
Cash and Cash Equivalents at Beginning of Year			5		5
Cash and Cash Equivalents at End of Year	$ 2,990				2,990
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:					
Operating income (loss)	$ (740)	(458)	2	(258)	(1,454)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities:					
Depreciation	1,693	31			1,724
Changes in operating assets and liabilities:					
Decrease (increase) in:					
Accounts receivable and accrued revenue	3,059	(30)	1	(67)	2,963
Inventories	5				5
Due from other funds	(66)	1,317	(68)	9	1,192
Prepaid items and deposits	29	27			56
Increase (decrease) in:					
Accounts payable and accrued liabilities	(481)	(13)		(27)	(521)
Due to other funds	(23)	(1,314)	60	343	(934)
Deferred revenue	(2)				(2)
Compensated absences	(14)	6			(8)
Net Cash Provided by (Used in) Operating Activities	$ 3,460	(434)	(5)		3,021

INTERNAL SERVICE FUNDS

FLEET SERVICES

This fund is used to account for the rental of motor vehicles to other departments and related costs.

SELF-INSURANCE FUNDS

These funds are used to account for administrative costs and payments of claims under the various insurance programs. Revenues are primarily premiums paid by other operating funds and interest on investments. The insurance programs are:

Employee Dental Insurance
Long-Term Disability Insurance (Management Employees)
Workers' Compensation Insurance
- County General
- Fire Protection

Automotive Liability Insurance
Public (General) Liability Insurance
State Unemployment Insurance
Medical Liability Insurance
Special District Property Insurance

COUNTY OF CONTRA COSTA
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
JUNE 30, 2013
(In Thousands)

	Fleet Services	Employee Dental Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General
Assets:				
Current assets:				
Cash and investments	$ 4,452	4,224	3,591	94,844
Accounts receivable (net)	3		57	1,364
Inventories	284			
Due from other funds	807			
Prepaid items and deposits	44			
Total current assets	5,590	4,224	3,648	96,208
Noncurrent assets:				
Capital assets:				
Nondepreciable	723			
Depreciable, net	5,859			26
Total noncurrent assets	6,582			26
Total assets	$ 12,172	4,224	3,648	96,234
Liabilities and Net Position:				
Liabilities:				
Current liabilites:				
Accounts payable	$ 501			
Due to other funds	445	57	6	369
Claims payable		891	2,465	17,251
Compensated absences payable	6			
Total current liabilities	952	948	2,471	17,620
Noncurrent liabilities:				
Claims payable			493	82,947
Compensated absences payable	55			
Total noncurrent liabilities	55		493	82,947
Total liabilities	1,007	948	2,964	100,567
Net Position:				
Net investment in capital assets	6,582			26
Unrestricted net position	4,583	3,276	684	(4,359)
Total net position	11,165	3,276	684	(4,333)
Total liabilities and net position	$ 12,172	4,224	3,648	96,234

Workers' Compensation Insurance Fire Protection	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Total
26,263	4,812	13,624	4,646	6,914	1,263	164,633
261		6	193			1,884
						284
	35					842
						44
26,524	4,847	13,630	4,839	6,914	1,263	167,687
						723
		23				5,908
		23				6,631
26,524	4,847	13,653	4,839	6,914	1,263	174,318
						501
66	9	340	21	25	9	1,347
7,104	297	3,771	2,223	2,223	1	36,226
						6
7,170	306	4,111	2,244	2,248	10	38,080
30,139	992	7,944		2,117		124,632
						55
30,139	992	7,944		2,117		124,687
37,309	1,298	12,055	2,244	4,365	10	162,767
		23				6,631
(10,785)	3,549	1,575	2,595	2,549	1,253	4,920
(10,785)	3,549	1,598	2,595	2,549	1,253	11,551
26,524	4,847	13,653	4,839	6,914	1,263	174,318

COUNTY OF CONTRA COSTA

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

INTERNAL SERVICE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(In Thousands)

	Fleet Services	Employee Dental Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General
Operating Revenues:				
Charges for services	$ 344	10,359	1,065	17,159
Other revenue	10,409			
Total operating revenues	10,753	10,359	1,065	17,159
Operating Expenses:				
Salaries and employee benefits	1,394			
Services and supplies	5,988	662	18	5,790
Benefit and claim expense		9,943	1,288	22,402
Other charges	1,132			
Depreciation	1,502			18
Total operating expenses	10,016	10,605	1,306	28,210
Operating Income (Loss)	737	(246)	(241)	(11,051)
Nonoperating Revenues:				
Investment income		6	6	495
Total nonoperating revenues		6	6	495
Income (loss) before capital contributions and transfers	737	(240)	(235)	(10,556)
Capital contributions	148			
Transfers in				
Transfers out	(82)			
Change in net position	803	(240)	(235)	(10,556)
Total Net Position at Beginning of Year	10,362	3,516	919	6,223
Total Net Position at End of Year	$ 11,165	3,276	684	(4,333)

Workers' Compensation Insurance Fire Protection	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Total
3,518	490	6,794	2,291	2,326	864	45,210
						10,409
3,518	490	6,794	2,291	2,326	864	55,619
						1,394
625	115	4,142	16	326	987	18,669
4,892	1,228	3,380	2,271	2,095	320	47,819
						1,132
		16				1,536
5,517	1,343	7,538	2,287	2,421	1,307	70,550
(1,999)	(853)	(744)	4	(95)	(443)	(14,931)
107	13	31	6			664
107	13	31	6			664
(1,892)	(840)	(713)	10	(95)	(443)	(14,267)
						148
	76					76
		(76)			(5)	(163)
(1,892)	(764)	(789)	10	(95)	(448)	(14,206)
(8,893)	4,313	2,387	2,585	2,644	1,701	25,757
(10,785)	3,549	1,598	2,595	2,549	1,253	11,551

COUNTY OF CONTRA COSTA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(In Thousands)

	Fleet Services	Employee Dental Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General
Cash Flows from Operating Activities:				
Cash received from customers/other funds	$ 11,028	10,359	1,091	17,353
Cash payment to suppliers for goods and services	(7,192)	(10,581)	(962)	(18,810)
Cash payment to employees for services	(1,379)			
Net Cash Provided by (Used for) Operating Activities	2,457	(222)	129	(1,457)
Cash Flows from Noncapital Financing Activities:				
Transfers received				
Transfers paid	(82)			
Net Cash Provided by Noncapital Financing Activities	(82)			
Cash Flows from Capital and Related Financing Activities:				
Acquisition and construction of capital assets	(2,457)			
Capital contributions	148			
Net Cash Used in Capital and Related Financing Activities	(2,309)			
Cash Flows from Investing Activities:				
Interest received on investments		6	6	495
Net Cash Provided by Investing Activities		6	6	495
Net Increase (Decrease) in Cash and Cash Equivalents	66	(216)	135	(962)
Cash and Cash Equivalents at Beginning of Year	4,386	4,440	3,456	95,806
Cash and Cash Equivalents at End of Year	$ 4,452	4,224	3,591	94,844
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:				
Operating Income (Loss)	$ 737	(246)	(241)	(11,051)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation	1,502			18
Changes in operating assets and liabilities:				
Decrease (increase) in:				
Accounts receivable and accrued revenue	11		26	11
Inventories	(6)			
Due from other funds	308			183
Increase (decrease) in:				
Accounts payable and accrued liabilities	41			
Claims payable	(44)	76	338	9,636
Due to other funds	(66)	(52)	6	(254)
Compensated absences	(26)			
Net Cash Provided by (Used for) Operating Activities	$ 2,457	(222)	129	(1,457)
Noncash investing, capital, and financing activities:				
Capital contribution of capital assets from governmental funds	$ 148			

Workers' Compensation Insurance Fire Protection	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Total
3,583	538	6,897	2,284	2,379	864	56,376
(3,639)	(1,237)	(5,773)	(1,562)	(2,813)	(1,298)	(53,867)
			(2)			(1,381)
(56)	(699)	1,124	720	(434)	(434)	1,128
	76					76
		(76)			(5)	(163)
	76	(76)			(5)	(87)
		1				(2,456)
						148
		1				(2,308)
107	13	31	6			664
107	13	31	6			664
51	(610)	1,080	726	(434)	(439)	(603)
26,212	5,422	12,544	3,920	7,348	1,702	165,236
26,263	4,812	13,624	4,646	6,914	1,263	164,633
(1,999)	(853)	(744)	4	(95)	(443)	(14,931)
		16				1,536
48		17	(7)	53		159
						(6)
17	48	86				642
			(2)			39
1,889	114	1,801	720	(339)	1	14,192
(11)	(8)	(52)	5	(53)	8	(477)
						(26)
(56)	(699)	1,124	720	(434)	(434)	1,128
						148

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

FIDUCIARY FUNDS

PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS

PENSION TRUST FUND

This fund is under the control of the Contra Costa County Employees' Retirement Association and is governed by the rules and regulations of the Retirement Act of 1937. The fund accumulates contributions from the county, contributions from employees, and earnings from the fund's investments. Disbursements are made from the fund for retirements, postemployment benefits, disability and death benefits, refund and administrative costs. This fund includes all assets of the retirement system.

OTHER POSTEMPLOYMENT BENEFITS IRREVOCABLE TRUST

This dedicated irrevocable trust fund accounts for the partial pre-funding of the county's postemployment health benefits plan. This plan provides health benefits to certain retired employees and their spouses and dependents.

PRIVATE-PURPOSE TRUST FUNDS

SUCCESSOR AGENCY TO THE CONTRA COSTA COUNTY REDEVELOPMENT AGENCY

This fund accounts for the payments due for enforceable obligations, performance of obligations, and disposal of all assets of the former redevelopment agency.

OTHER PRIVATE-PURPOSE TRUST FUND

This fund accounts for assets held in trust for the benefit of individuals, private organizations, and other governments.

AGENCY FUNDS

TAX LOSSES RESERVE

This fund was established as a reserve for all delinquent secured taxes. It accumulates gains from tax sales and specified amounts of penalties and interest collected on delinquent secured taxes to cover possible future losses on the sale of tax-deeded property.

UNAPPORTIONED TAXES

This fund is used to account for the following: unsecured taxes receivable, delinquent secured taxes, amounts which are impounded because of disputes or litigation, and amounts held pending authority for apportionment.

OTHER AGENCIES

This fund is used to account for assets held by the county for individuals, private organizations, and other governmental units. This fund includes payroll deduction clearing and other collections clearing monies.

COUNTY OF CONTRA COSTA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS

JUNE 30, 2013

(In Thousands)

	Pension Trust*	CCC OPEB Irrevocable Trust	Total
Assets:			
Cash and investments	$ 229,628	114,599	344,227
Cash collateral - securities lending	145,423		145,423
Investments pension trust			
Stocks	2,733,435		2,733,435
Bonds	1,688,953		1,688,953
Real estate	741,660		741,660
Alternative investments	396,453		396,453
Receivables	390,055		390,055
Due from other agencies	8,105		8,105
Prepaid items and deposits	876		876
Capital assets, net	807		807
Total assets	6,335,395	114,599	6,449,994
Liabilities and Net Position			
Liabilities:			
Accounts payable and accrued liabilities	533,443		533,443
Employee benefits payable	1,948		1,948
Securities lending	145,423		145,423
Total liabilities	680,814		680,814
Net Position:			
Held in trust for employees' pension benefits/ other postemployment benefits	5,654,581	114,599	5,769,180
Total net position	$ 5,654,581	114,599	5,769,180

*CCCERA reported for Year ended December 31, 2012

COUNTY OF CONTRA COSTA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Pension Trust*	CCC OPEB Irrevocable Trust	Total
Additions:			
Employer contributions	$ 212,321	68,410	280,731
Plan member contributions	73,362	11,452	84,814
Net Investment income	716,436	8,511	724,947
Investment expense	(34,363)		(34,363)
Total additions	967,756	88,373	1,056,129
Deductions:			
Benefits paid	347,569	59,265	406,834
Refunds of contributions	3,276		3,276
Administrative and other expenses	6,030		6,030
Prepayment discount	7,903		7,903
Other	687		687
Total deductions	365,465	59,265	424,730
Net Increase	602,291	29,108	631,399
Net Position at Beginning of Year	5,052,290	85,491	5,137,781
Net Position at End of Year	$ 5,654,581	114,599	5,769,180

*CCCERA reported for Year ended December 31, 2012

COUNTY OF CONTRA COSTA

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

JUNE 30, 2013

(In Thousands)

	Successor Agency to the Contra Costa County Redevelopment Agency	Other Private-Purpose Trust	Total
Assets:			
Cash and investments	$ 7,656	22,537	30,193
Receivables		1,587	1,587
Notes receivable, net	25		25
Prepaid items and deposits	1,589		1,589
Restricted cash and investments	15,117		15,117
Total assets	24,387	24,124	48,511
Liabilities and Net Position			
Liabilities:			
Accounts payable and accrued liabilities	1,013	110	1,123
Due to other governments	377		377
Accrued interest payable	2,376		2,376
Noncurrent liabitilities:			
Due within one year	1,945		1,945
Due in more than one year	91,185		91,185
Total liabilities	96,896	110	97,006
Net Position:			
Participation in individually directed investment accounts		24,014	24,014
Unrestricted deficit	(72,509)		(72,509)
Total net position	$ (72,509)	24,014	(48,495)

COUNTY OF CONTRA COSTA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Successor Agency to the Contra Costa County Redevelopment Agency	Other Private-Purpose Trust	Total
Additions:			
Property tax distribution (RPTTF on ROPS II)	$ 11,583		11,583
Use of money and property	650		650
Lease reveue-Avalon Bay	20		20
Other revenue	11	19,702	19,713
Investment income		14	14
Total additions	12,264	19,716	31,980
Deductions:			
Project expenditures	4,719		4,719
Financial assistance payments	4,027		4,027
Interest and fiscal charges	6,077		6,077
Administrative and other expenses	345	7,062	7,407
Other		10,413	10,413
Total deductions	15,168	17,475	32,643
Change in net position	(2,904)	2,241	(663)
Net Position at Beginning of Year	(69,605)	21,773	(47,832)
Net Position at End of Year	$ (72,509)	24,014	(48,495)

COUNTY OF CONTRA COSTA

STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Tax Losses Reserve:				
Assets:				
Cash and investments	$ 104,157	16,995	9,134	112,018
Due from other governments	6,197	6,709	6,197	6,709
Total assets	$ 110,354	23,704	15,331	118,727
Liabilities:				
Due to other governments	$ 9,000	22,304	9,000	22,304
Tax loss guarantees	101,354	17,507	22,438	96,423
Total liabilities	$ 110,354	39,811	31,438	118,727
Unapportioned Taxes:				
Assets:				
Accounts receivable	$ 41,201	81,973	63,042	60,132
Taxes receivable	224,851	957,282	997,831	184,302
Total assets	$ 266,052	1,039,255	1,060,873	244,434
Liabilities:				
Accounts payable	$ 45,207	90,293	69,695	65,805
Due to other governments	103,900	53,422	103,900	53,422
Unapportioned taxes	116,945	2,912,560	2,904,298	125,207
Total liabilities	$ 266,052	3,056,275	3,077,893	244,434
Other Agencies:				
Assets:				
Cash and investments	$ 98,544	1,892,100	1,883,224	107,420
Accounts receivable	18,067	32,754	33,137	17,684
Due from other governments		1,808	1,808	
Prepaid items and deposits	10		10	
Total assets	$ 116,621	1,926,662	1,918,179	125,104
Liabilities:				
Warrants outstanding	$ 33,267	842,041	827,211	48,097
Accounts payable	14,699	907,858	911,966	10,591
Due to other governments		2,446	2,446	
Due to other agencies and districts	68,655	204,407	206,646	66,416
Total liabilities	$ 116,621	1,956,752	1,948,269	125,104

(continued)

COUNTY OF CONTRA COSTA

STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(In Thousands)

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Totals-Agency Funds:				
Assets:				
Cash and investments	$ 202,701	1,909,095	1,892,358	219,438
Accounts receivable	59,268	114,727	96,179	77,816
Due from other governments	6,197	8,517	8,005	6,709
Taxes receivable	224,851	957,282	997,831	184,302
Prepaid items and deposits	10		10	
Total assets	$ 493,027	2,989,621	2,994,383	488,265
Liabilities:				
Warrants outstanding	$ 33,267	842,041	827,211	48,097
Accounts payable	59,906	998,151	981,661	76,396
Due to other governments	112,900	78,172	115,346	75,726
Unapportioned taxes	116,945	2,912,560	2,904,298	125,207
Tax loss guarantees	101,354	17,507	22,438	96,423
Due to other agencies and districts	68,655	204,407	206,646	66,416
Total liabilities	$ 493,027	5,052,838	5,057,600	488,265

(concluded)

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

Statistical Section

COUNTY OF CONTRA COSTA

Statistical Section

This part of the county's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the county's most significant local revenue source, property taxes.

Debt Capacity

These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.

Economic & Demographic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.

Operating Information

These schedules contain service and capital asset data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.

COUNTY OF CONTRA COSTA

NET POSITION BY COMPONENT[1]

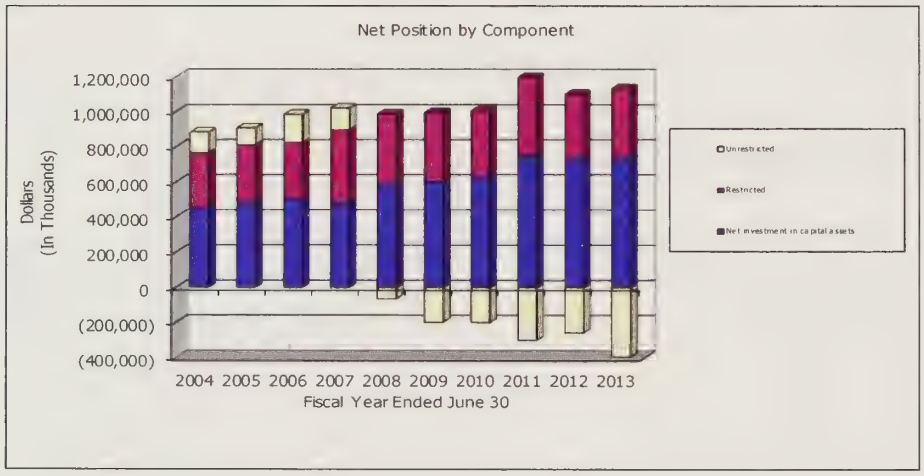
LAST TEN FISCAL YEARS

(Accrual basis of accounting)

(In Thousands)

(Unaudited)

	Fiscal Year Ending June 30									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities										
Net investment in capital assets[2]	$ 400,332	420,834	436,879	415,045	524,350	543,582	574,525	673,641	672,378	684,549
Restricted	303,797	319,706	309,387	401,842	380,563	369,912	361,709	431,646	358,796	382,997
Unrestricted	70,953	58,002	136,193	104,895	(75,238)	(203,042)	(209,290)	(341,145)	(297,523)	(428,787)
Total governmental activities net position	775,082	798,542	882,459	921,782	829,675	710,452	726,944	764,142	733,651	638,759
Business-type activities										
Net investment in capital assets	52,808	58,366	63,957	62,470	57,778	55,131	53,936	74,056	57,593	53,618
Restricted	10,535	13,132	14,242	18,483	24,591	26,121	14,177	16,360	10,535	10,535
Unrestricted	45,146	37,935	23,257	17,559	10,487	5,157	9,616	41,289	40,900	37,684
Total business-type activities net position	108,489	109,433	101,456	98,512	92,856	86,409	77,729	131,705	109,028	101,837
Primary government										
Net investment in capital assets	453,140	479,200	500,836	477,515	582,128	598,713	628,461	747,697	729,971	738,167
Restricted	314,332	332,838	323,629	420,325	405,154	396,033	375,886	448,006	369,331	393,532
Unrestricted	116,099	95,937	159,450	122,454	(64,751)	(197,885)	(199,674)	(299,856)	(256,623)	(391,103)
Total primary government net position	$ 883,571	907,975	983,915	1,020,294	922,531	796,861	804,673	895,847	842,679	740,596



[1] Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net position is considered restricted only when an external party, such as to state or federal government, places a restriction on how the resources may be used, or through enabling legislation enacted by the county.

[2] Capital assets include land, easements, infrastructure, construction in progress, structures & improvements, intangibles, and equipment.

Source: Comprehensive Annual Financial Report - County of Contra Costa, California

COUNTY OF CONTRA COSTA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual basis of accounting)
(In Thousands)
(Unaudited)

	Fiscal Year Ending June 30									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental activities										
General government	$ 103,796	129,016	166,470	165,911	211,224	199,218	213,086	169,789	158,709	152,456
Public protection	421,782	441,068	451,053	500,698	566,154	552,037	510,384	493,927	507,852	522,648
Health and sanitation	220,135	201,567	185,966	181,922	234,551	240,383	229,002	234,120	230,517	222,567
Public assistance	391,906	391,620	396,538	426,503	468,892	461,159	422,492	422,722	408,330	429,816
Education	20,217	21,321	22,647	25,452	30,040	28,983	24,868	23,335	23,288	23,508
Public ways and facilities	56,983	63,648	76,561	99,630	86,443	60,726	36,300	43,971	42,252	30,453
Recreation and culture	1,294	1,421	1,425	1,298	1,141	1,447	991	1,101	1,139	1,036
Interest on debt	48,072	48,855	55,532	81,243	73,873	61,239	56,651	53,477	52,033	42,850
Capital outlay										
Total governmental activities expenses	1,264,185	1,298,516	1,356,192	1,482,657	1,672,318	1,605,192	1,493,774	1,442,442	1,424,120	1,425,334
Business-type activities										
County Hospital	275,301	306,871	310,911	325,208	353,511	372,416	382,306	395,819	464,449	482,476
Airport	4,668	4,903	5,239	4,972	5,183	5,127	4,480	4,563	4,310	4,746
Sheriff Law Enforcement Training Center	1,435	1,288	1,319	1,504	1,331	1,266	1,219	1,202	1,347	1,382
Child Care Enterprise					6	12	31	68	59	35
Health Maintenance Organization [1]	136,374	142,887								
HMO Medi-Cal Plan			69,434	81,703	85,645	97,827	113,302	150,557	184,007	290,289
HMO Commercial Plan			83,654	90,646	100,855	112,316	92,789	114,232	136,726	120,423
Major risk medical insurance	1,104	1,819	1,625	1,892	1,288	1,013	1,026	1,047	803	1,208
Total business-type activities expenses	418,882	457,768	472,182	505,925	547,819	589,977	595,153	667,488	791,701	900,559
Total primary government expenses	$ 1,683,067	1,756,284	1,828,374	1,988,582	2,220,137	2,195,169	2,088,927	2,109,930	2,215,821	2,325,893
Program revenues										
Governmental activities										
Charges for services										
General government	$ 94,121	81,289	92,169	97,371	102,339	100,315	91,709	96,052	92,228	102,981
Public protection	119,133	122,919	137,069	140,065	135,403	130,270	141,489	130,956	117,274	121,439
Health and sanitation	66,577	61,930	64,221	64,449	65,823	76,938	79,166	81,333	80,941	76,448
Public assistance	1,456	2,895	1,898	2,323	3,068	2,242	6,597	4,110	3,647	3,431
Education	984	848	838	866	923	992	820	854	861	817
Public ways and facilities	25,273	22,737	28,971	22,240	28,133	14,100	10,440	15,841	4,022	5,517
Recreation and culture	36	33	108	144	214	117	262	21	10	14
Operating grants and contributions	540,138	584,347	631,510	660,371	673,571	622,097	663,766	661,239	639,592	693,133
Capital grants and contributions	6,124	5,629	5,726	8,970	21,797	19,943	38,400	25,372	23,089	14,444
Total governmental activities program revenues	853,842	882,627	962,510	996,799	1,031,271	967,014	1,032,649	1,015,778	961,664	1,018,224
Business-type activities										
Charges for services										
County Hospital	247,712	271,216	246,452	248,401	271,565	310,221	329,559	400,667	433,253	446,197
HMO Medi-Cal Plan			67,126	77,261	86,163	98,211	113,835	151,921	188,148	292,130
HMO Commercial Plan			65,111	62,010	65,246	68,845	62,744	63,631	63,508	65,098
Airport	3,065	3,090	3,107	3,321	3,433	3,446	3,459	3,482	3,528	3,730
Sheriff Law Enforcement Training Center	705	826	982	927	879	768	756	527	686	921
Health Maintenance Organization [1]	123,488	128,742								
Major risk medical insurance	1,723	1,723	1,953	1,383	1,364	936	855	875	795	950
Operating grants and contributions	118,574	120,955	125,763	134,915	145,413	135,026	127,900	158,115	80,147	63,210
Capital grants and contributions	5,201	7,941	7,945	8,866	7,239	7,377	6,278	8,847	5,755	5,750
Total business-type activities program revenues	500,468	534,493	518,439	537,084	581,302	624,830	645,386	788,065	775,820	877,986
Total primary government program revenues	$ 1,354,310	1,417,120	1,480,949	1,533,883	1,612,573	1,591,844	1,678,035	1,803,843	1,737,484	1,896,210
Net (Expense)/Revenue [2]										
Governmental activities	$ (410,343)	(415,889)	(393,682)	(485,858)	(641,047)	(638,178)	(461,125)	(426,664)	(462,456)	(407,110)
Business-type activities	81,586	76,725	(45,689)	(59,955)	(59,960)	(56,956)	(45,545)	120,577	(15,881)	(22,573)
Total primary government net expense	$ (328,757)	(339,164)	(439,371)	(545,813)	(701,007)	(695,134)	(506,670)	(306,087)	(478,337)	(429,683)

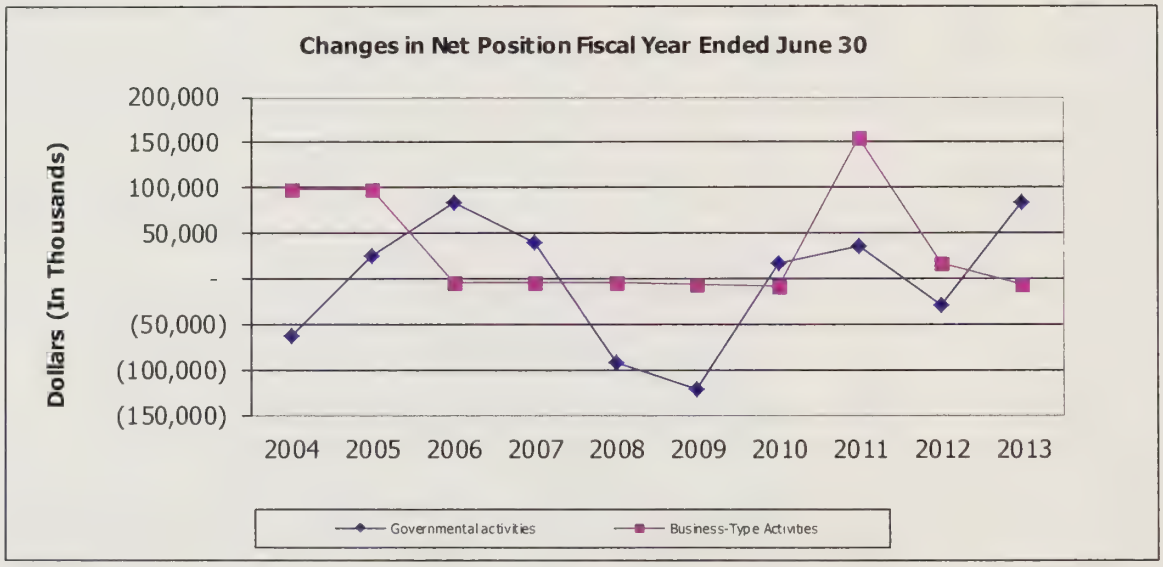
[1] For fiscal years 2002-2005 the fund was the Health Maintenance Organization. Beginning in 2006 the fund was split into HMO-Medical Plan and HMO-Commercial Plan.

[2] Net (expense)/revenue is the difference between the expenses and program revenues of a function or program. It indicates the degree to which a function or program supports itself with its own fees and grants versus its reliance upon funding from taxes and other general revenues. Numbers in parentheses are net expenses, indicating that expenses were greater than program revenues and therefore general revenues were needed to finance that function or program.

(continued)

COUNTY OF CONTRA COSTA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual basis of accounting)
(In Thousands)
(Unaudited)

	Fiscal Year Ending June 30									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Revenues and Other Changes in Net Position										
Governmental activities										
Taxes										
Property	$ 250,620	266,043	386,558	437,658	459,739	451,180	418,001	400,719	395,191	396,751
Sales	10,310	10,811	12,175	13,064	14,073	13,444	12,957	14,026	13,191	14,766
Other	15,782	16,214	15,869	16,941	22,179	26,709	21,693	20,849	21,369	22,639
Grants/contributions not restricted	69,341	107,861	20,326	16,120	11,300	14,089	15,809	14,974	14,422	14,346
Investment earnings	13,336	31,608	48,254	62,024	60,239	47,051	34,033	30,927	53,419	34,950
Gain (loss) on disposal of capital assets										(1,504)
Other	35,815	29,587	33,048	32,661	35,344	12,935	10,905	22,034	16,657	23,021
Special item - retirement litigation settlement[1]	(31,979)									
Net Extraordinary gain/(loss)[2]									(51,655)	
Transfers	(15,900)	(21,836)	(38,631)	(53,287)	(53,934)	(49,098)	(35,837)	(42,167)	(30,629)	(15,124)
Total governmental activities	347,325	440,288	477,599	525,181	548,940	516,310	477,561	461,362	431,965	489,845
Business-type activities										
Investment earnings	12	134	49	386	455	429	279	128		
Gain (loss) on sale of capital assets			(167)							(46)
Other	609	596	1,841	1,082	1,746	987	749	2,204	1,164	304
Transfers	15,900	21,836	38,631	53,287	53,934	49,098	35,837	32,799	30,629	15,124
Total business-type activities	16,521	22,566	40,354	54,755	56,135	50,514	36,865	35,131	31,793	15,382
Total primary government	$ 363,846	462,854	517,953	579,936	605,075	566,824	514,426	496,493	463,758	505,227
Change in Net Position										
Governmental activities	$ (63,018)	24,399	83,917	39,323	(92,107)	(121,868)	16,436	34,698	(30,491)	82,735
Business-type activities	98,107	99,291	(5,335)	(5,200)	(3,825)	(6,442)	(8,680)	155,708	15,912	(7,191)
Total primary government	$ 35,089	123,690	78,582	34,123	(95,932)	(128,310)	7,756	190,406	(14,579)	75,544



[1] During the year ended December 31, 1999, CCCERA settled its litigation, entitled Vernon D. Paulson, et al. v. Board of Retirement of the Contra Costa County Employee's Retirement Association, et al. The consolidated lawsuit was brought on behalf of retired members of CCCERA regarding the inclusions and the exclusions from "final" compensation that are used in calculating members' retirement benefits as a result of the Ventura Decision. The final expense related to the settlement was determined and recorded in fiscal year 2003 - 2004.

[2] On December 29, 2011, the California State Supreme Court upheld Assembly Bill 1X 26 that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the county's reporting entity, which reported the activities of the former Contra Costa County Redevelopment Agency through January 31, 2012, causing an extraordinary loss.

(concluded)

COUNTY OF CONTRA COSTA

FUND BALANCES OF GOVERNMENTAL FUNDS[1]

LAST TEN FISCAL YEARS

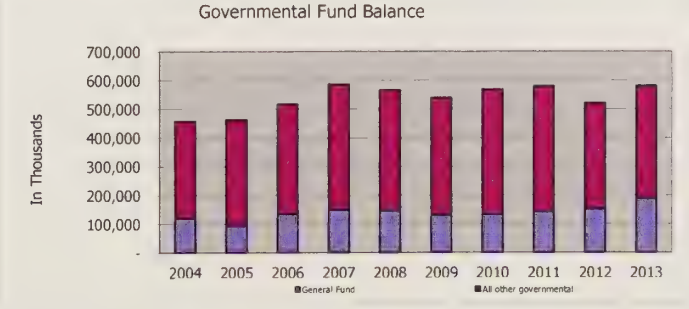
(Modified accrual basis of accounting)

(In Thousands)

(Unaudited)

	Fiscal Year Ending June 30					
	2004	2005	2006	2007	2008	2009
General Fund						
Reserved	$ 43,998	34,404	35,764	33,003	24,098	25,464
Unreserved	75,888	58,659	99,374	116,113	121,516	105,260
Total general fund	119,886	93,063	135,138	149,116	145,614	130,724
All Other Governmental Funds						
Reserved						
Special Revenue Funds	14,377	14,796	20,533	28,086	49,997	47,315
Capital Projects Funds	17,326	3,995	59,233	82,021	62,182	55,016
Debt Service Funds	25,727	25,074	8,198	33,306	31,306	36,722
Permanent Funds	1,729	1,852	1,828	1,800	1,770	1,749
Total Reserved	59,159	45,717	89,792	145,213	145,255	140,802
Unreserved						
Special Revenue Funds	217,449	257,558	260,264	280,208	269,570	254,668
Capital Projects Funds	53,759	1,256	8,158	11,969	5,169	13,529
Debt Service Funds	7,075	65,776	24,390			
Permanent Funds	181					
Total Unreserved	278,464	324,590	292,812	292,177	274,739	268,197
Total all other governmental funds	337,623	370,307	382,604	437,390	419,994	408,999
Total Governmental Funds						
Total Reserved	103,157	80,121	125,556	178,216	169,353	166,266
Total Unreserved	354,352	383,249	392,186	408,290	396,255	373,457
Total governmental funds	$ 457,509	463,370	517,742	586,506	565,608	539,723

	Fiscal Year Ending June 30			
	2010	2011	2012	2013
General Fund				
Nonspendable	$ 18,460	9,387	16,474	6,103
Restricted	3,900	10,696	6,388	6,798
Committed	12,750	14,277	711	1,335
Assigned	30,287	31,941	47,246	57,754
Unassigned	67,972	76,371	81,541	115,518
Total general fund	133,369	142,672	152,360	187,508
All Other Governmental Funds				
Nonspendable	2,606	9,301	14,453	13,337
Restricted	389,452	397,478	346,926	361,481
Committed	7,700	13,646	353	324
Assigned	36,311	25,403	18,633	25,056
Unassigned	(141)	(9,291)	(12,391)	(7,851)
Total all other governmental funds	435,928	436,537	367,974	392,347
Total Governmental Funds				
Nonspendable	21,066	18,688	30,927	19,440
Restricted	393,352	408,174	353,314	368,279
Committed	20,450	27,923	1,064	1,659
Assigned	66,598	57,344	65,879	82,810
Unassigned	67,831	67,080	69,150	107,667
Total governmental funds	$ 569,297	579,209	520,334	579,855



[1]The county has implemented GASB Statement No. 54 under which governmental fund balances are reported as nonspendable, restricted, committed, assigned, and unassigned as opposed to reserved and unreserved.

Source: Comprehensive Annual Financial Report - County of Contra Costa, California

COUNTY OF CONTRA COSTA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(Modified accrual basis of accounting)

(In Thousands)

(Unaudited)

	Fiscal Year Ending June 30			
	2004	2005	2006	2007
Revenues:				
Taxes	$ 349,387	403,373	434,930	484,472
Licenses, permits and franchise fees	38,600	31,862	38,992	43,018
Fines, forfeitures and penalties	31,701	21,095	18,651	18,300
Use of money and property	11,942	29,968	46,575	57,908
Intergovernmental	542,929	587,529	637,179	669,343
Charges for services	237,274	239,694	267,633	265,453
Other revenue	127,341	103,704	119,585	144,858
Total revenues	1,339,174	1,417,225	1,563,545	1,683,352
Expenditures:				
Current:				
General government	134,610	131,069	148,201	195,909
Public protection	438,940	456,489	494,005	551,970
Health and sanitation	215,724	208,160	191,505	190,749
Public assistance	400,873	395,337	418,521	445,690
Education	19,548	21,231	22,679	25,863
Public ways and facilities	82,736	96,895	107,005	137,726
Recreation and culture	1,337	1,284	1,439	1,642
Debt service:				
Principal	30,953	27,726	33,775	62,335
Debt issuance cost	1,222	565	1,267	3,314
Interest	47,691	49,418	53,131	57,535
Other charges			3,726	1,539
Capital outlay	1,973	6,388		
Total expenditures	1,375,607	1,394,562	1,475,254	1,674,272
Excess of revenues over (under) expenditures	(36,433)	22,663	88,291	9,080
Other Financing Sources (Uses):				
Transfers in	80,887	79,291	76,985	60,957
Transfers out	(99,383)	(103,105)	(117,605)	(116,239)
Proceeds from the sale of real estate	500			
Proceeds from issuance of debt	64,290	1,563	129,900	222,685
Proceeds on issuance of debt transferred to business-type activities				
Proceeds on issuance of debt transferred to the investment trust funds				
Premium on debt issued	21			7,701
Discount on debt issued	(621)			
Payment to retirement trustee			(124,904)	(118,998)
Payment to refunded bond escrow agent	(7,259)			
Capital lease financing	1,973	6,388	1,705	3,578
Total other financing sources (uses)	40,408	(15,863)	(33,919)	59,684
Net Extraordinary gain/(loss)				
Net change in fund balances	3,975	6,800	54,372	68,764
Fund Balances at Beginning of Year, as Previously Reported	454,085	457,509	463,370	517,742
Adjustments to beginning fund balances	(551)	(939)		
Fund Balances at Beginning of Year, as Restated	453,534	456,570	463,370	517,742
Fund Balances at End of Year	$ 457,509	463,370	517,742	586,506
Debt Service:				
Principal	$ 30,953	27,726	33,775	62,335
Interest	47,691	49,418	53,131	57,535
Total Debt Service	$ 78,644	77,144	86,906	119,870
NonCapital Expenditures:				
Total Expenditures	$ 1,375,607	1,394,562	1,475,254	1,674,272
Less: Capital Outlays				
Capital Outlays	1,973	6,388		
Capital Outlays included in Function Expenditures	60,240	44,016	42,688	63,519
Total NonCapital Expenditures	$ 1,313,394	1,344,158	1,432,566	1,610,753
Debt service as a percentage of noncapital expenditures	5.99%	5.74%	6.07%	7.44%

Source: Comprehensive Annual Financial Report - County of Contra Costa, California

2008	2009	2010	2011	2012	2013
508,058	505,424	468,458	449,671	443,281	448,502
29,853	25,485	21,458	24,291	21,662	23,314
29,430	19,604	18,717	23,430	21,754	35,757
59,829	39,610	30,805	27,857	50,481	33,837
689,528	642,158	705,292	688,868	664,600	709,009
275,699	279,693	277,710	279,188	253,648	249,994
141,007	157,295	122,008	125,305	183,233	254,513
1,733,404	1,669,269	1,644,448	1,618,610	1,638,659	1,754,926
176,350	173,240	137,431	146,106	135,497	138,361
575,163	560,416	541,064	521,664	553,699	569,496
206,942	219,008	222,252	230,233	224,990	264,214
473,525	459,552	444,916	448,569	468,310	495,515
26,394	27,261	25,449	22,737	22,692	22,998
141,684	121,152	98,056	93,138	79,157	75,422
1,076	1,553	1,166	1,239	1,121	878
38,417	43,038	52,352	71,469	84,028	69,304
363	326		258		238
64,265	61,099	56,047	53,163	49,575	45,169
1,704,179	1,666,645	1,578,733	1,588,576	1,619,069	1,681,595
29,225	2,624	65,715	30,034	19,590	73,331
73,094	84,199	85,401	90,092	114,858	77,722
(126,926)	(138,458)	(121,542)	(128,355)	(145,411)	(92,758)
36,617	23,121		16,808	262	5,619
(36,687)				3,120	
(526)					
1,930			389		20
					(5,721)
2,375	2,629		944	361	1,308
(50,123)	(28,509)	(36,141)	(20,122)	(26,810)	(13,810)
				(51,655)	
(20,898)	(25,885)	29,574	9,912	(58,875)	59,521
586,506	565,608	539,723	569,297	579,209	520,334
586,506	565,608	539,723	569,297	579,209	520,334
565,608	539,723	569,297	579,209	520,334	579,855
38,417	43,038	52,352	71,469	84,028	69,304
64,265	61,099	56,047	53,163	49,575	45,169
102,682	104,137	108,399	124,632	133,603	114,473
1,704,179	1,666,645	1,578,733	1,588,576	1,619,069	1,681,595
106,522	68,522	59,545	41,488	47,599	38,304
1,597,657	1,598,123	1,519,188	1,547,088	1,571,470	1,643,291
6.43%	6.52%	7.14%	8.06%	8.50%	6.97%

COUNTY OF CONTRA COSTA

PROGRAM REVENUES BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(Accrual basis of accounting)

(In Thousands)

(Unaudited)

	Fiscal Year Ended June 30									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities - program revenues										
Charges for services										
General government	$ 94,121	81,289	92,169	97,371	102,339	100,315	91,709	96,052	92,228	102,981
Public Protection	119,133	122,919	137,069	140,065	135,403	130,270	141,489	130,956	117,274	121,439
Health and sanitation	66,577	61,930	64,221	64,449	65,823	76,938	79,166	81,333	80,941	76,448
Public assistance	1,456	2,895	1,898	2,323	3,068	2,242	6,597	4,110	3,647	3,431
Education	984	848	838	866	923	992	820	854	861	817
Public ways and facilities	25,273	22,737	28,971	22,240	28,133	14,100	10,440	15,841	4,022	5,517
Recreation and culture	36	33	108	144	214	117	262	21	10	14
Subtotal	307,580	292,651	325,274	327,458	335,903	324,974	330,483	329,167	298,983	310,647
Operating grants and contributions										
General government	9,496	10,900	20,264	11,151	13,386	11,148	12,525	11,286	7,434	4,427
Public protection	121,049	123,050	128,668	135,827	130,103	122,280	120,794	130,129	152,808	174,031
Health and sanitation	85,820	88,114	90,928	94,059	111,516	97,607	147,891	126,456	106,428	110,564
Public assistance	314,630	336,542	364,668	371,183	372,251	371,390	369,877	381,964	362,453	398,985
Education	2,768	3,065	3,229	4,055	3,642	3,423	4,201	3,848	2,684	2,674
Public ways and facilities	6,143	22,657	23,742	43,389	42,591	16,095	8,467	7,482	7,774	2,440
Recreation and culture	232	19	11	707	82	154	11	74	11	12
Subtotal	540,138	584,347	631,510	660,371	673,571	622,097	663,766	661,239	639,592	693,133
Capital grants and contributions										
General government										148
Public protection	50	50	12	12						
Public ways and facilities	6,074	5,579	5,714	8,958	21,797	19,943	38,400	25,372	23,089	14,296
Subtotal	6,124	5,629	5,726	8,970	21,797	19,943	38,400	25,372	23,089	14,444
Total governmental activities program revenues	853,842	882,627	962,510	996,799	1,031,271	967,014	1,032,649	1,015,778	961,664	1,018,224
Business-type activities program revenues										
Charges for services										
County Hospital	247,712	271,216	246,452	248,401	271,565	310,221	329,559	400,667	433,253	446,197
HMO Medi-Cal Plan	123,488	128,742	67,126	77,261	86,163	98,211	113,835	151,921	188,148	292,130
HMO Commercial Plan			65,111	62,010	65,246	68,845	62,744	63,631	63,508	65,098
Airport	3,065	3,090	3,107	3,321	3,433	3,446	3,459	3,482	3,528	3,730
Sheriff Law Enforcement Training Center	705	826	982	927	879	768	756	527	686	921
Major risk medical insurance	1,723	1,723	1,953	1,383	1,364	936	855	875	795	950
Subtotal	376,693	405,597	384,731	393,303	428,650	482,427	511,208	621,103	689,918	809,026
Operating grants and contributions										
County Hospital	19,281	20,379	21,387	20,995	22,604	9,257	18,662	9,542	8,947	7,800
Airport	1,069	452	426	1,813	222	326	71	65	1,137	2,850
Sheriff Law Enforcement Training Center	392	271	212	391	237	239	214	216	197	227
HMO	5,422	6,677								
HMO Commercial Plan			14,181	24,819	30,117	38,157	27,269	46,764	69,866	52,333
Subtotal	26,164	27,779	36,206	48,018	53,180	47,979	46,216	56,587	80,147	63,210
Capital grants and contributions										
County Hospital	4,201	5,052	5,171	7,677	5,941	6,428	5,289	5,764	5,755	5,750
Subtotal	4,201	5,052	5,171	7,677	5,941	6,428	5,289	5,764	5,755	5,750
Total business-type activities program revenues	407,058	438,428	426,108	448,998	487,771	536,834	562,713	683,454	775,820	877,986
Total primary government program revenues	$ 1,260,900	1,321,055	1,388,618	1,445,797	1,519,042	1,503,848	1,595,362	1,699,232	1,737,484	1,896,210

Source: Comprehensive Annual Financial Report - County of Contra Costa, California

COUNTY OF CONTRA COSTA

GOVERNMENT FUNDS - TAX REVENUES BY SOURCE

LAST TEN FISCAL YEARS

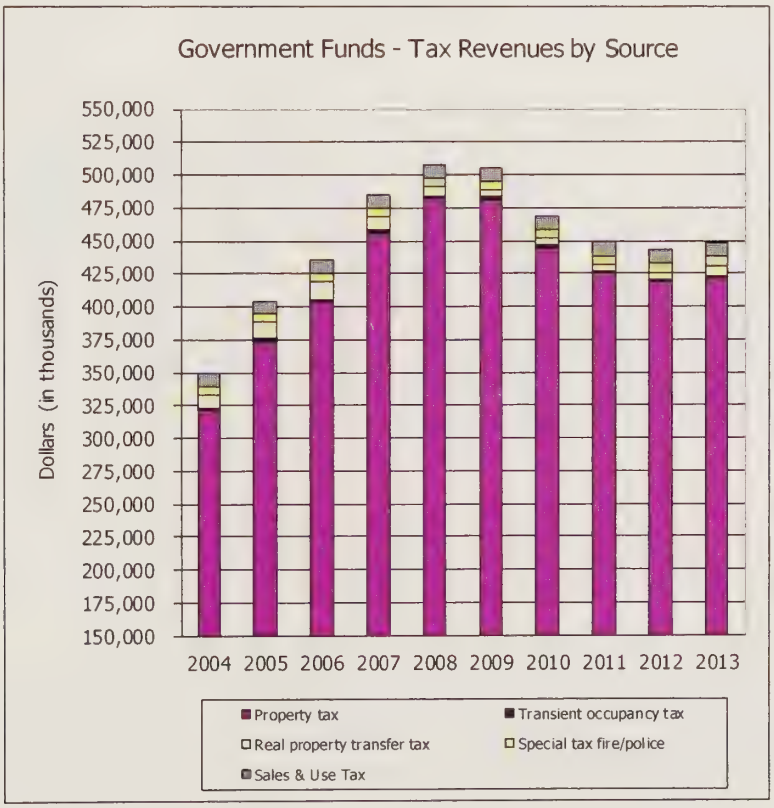
(Modified accrual basis of accounting)

(In Thousands)

(Unaudited)

Fiscal Year Ended		Property Tax	Transient Occupancy Tax	Real Property Transfer Tax	Special Tax Fire/Police	Sales & Use Tax	Total
2004	$	320,894	1,283	11,161	5,739	10,310	349,387
2005		373,526	1,825	13,826	5,830	8,366	403,373
2006		403,919	1,344	14,043	5,924	9,700	434,930
2007		456,104	1,872	10,427	6,279	9,790	484,472
2008		482,396	1,777	6,664	6,893	10,328	508,058
2009	#	481,325	1,844	5,248	7,007	10,000	505,424
2010		444,458	1,906	5,341	7,093	9,660	468,458
2011		424,799	1,439	5,196	7,101	11,136	449,671
2012		418,472	1,836	5,472	7,219	10,282	443,281
2013		421,176	2,171	6,724	7,393	11,038	448,502

Revised



Source: Comprehensive Annual Financial Reports - County of Contra Costa, California

COUNTY OF CONTRA COSTA

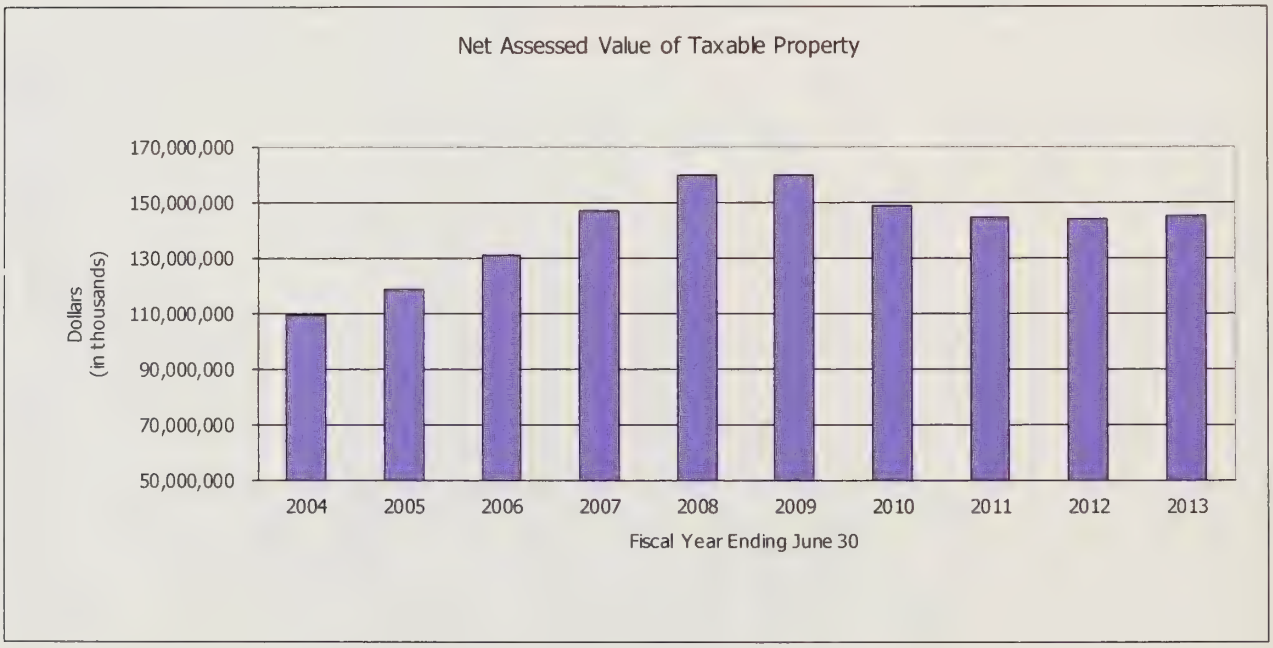
ASSESSED VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

(In Thousands)

(Unaudited)

Fiscal Year Ended June 30	Assessed Value [1]						Net Increase (Decrease)	
	Real Property	Personal Property	Total	Exemptions	Net Assessed Value of Taxable Property	Total Direct Tax Rate	Amount	Percentage
2004	$ 108,071,968	3,190,706	111,262,674	2,190,126	109,072,548	1.00 %	$ 8,146,847	8.07 %
2005	117,931,015	3,167,502	121,098,517	2,322,240	118,776,277	1.00	9,703,729	8.90
2006	130,458,278	3,235,764	133,694,042	2,568,829	131,125,213	1.00	12,348,936	10.40
2007	145,844,300	3,408,666	149,252,966	2,729,501	146,523,465	1.00	15,398,252	11.74
2008	158,953,496	3,592,778	162,546,274	3,101,166	159,445,108	1.00	12,921,643	8.82
2009	159,825,416	3,714,884	163,540,300	3,721,464	159,818,836	1.00	373,728	0.23
2010	149,232,578	3,518,009	152,750,587	4,106,372	148,644,215	1.00	(11,174,621)	(6.99)
2011	145,251,206	3,388,408	148,639,614	4,495,004	144,144,610	1.00	(4,499,605)	(3.03)
2012	144,914,804	3,464,048	148,378,852	4,756,022	143,622,830	1.00	(521,780)	(0.36)
2013	146,175,023	3,550,351	149,725,374	4,916,847	144,808,527	1.00	1,185,697	0.83



[1] Assessed values are those defined under California Revenue and Taxation Code Sections: 601 and 721 et. seq. Article XIIIA, added to California Constitution by Proposition 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975-76 assessment roll. Thereafter, full cash value can be increased:
a) to reflect annual inflation up to 2 percent; b) to reflect current market value at time of ownership change; and
c) to reflect market value for new construction.

Source: Office of the Auditor-Controller - Property Tax Division - County of Contra Costa, California

COUNTY OF CONTRA COSTA

PROPERTY TAX RATES

DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

(Unaudited)

Fiscal Year Ended June 30	Countywide Rate [1]			County Special Districts	Local [2] Special Districts	Agency Districts	Schools	Cities	Total
	County	Other	Total						
2004	.1342	.8658	1.0000	.0005	.0029	.0064	.0549	.0134	1.0781
2005	.1341	.8659	1.0000	.0004	.0011 #	.0059	.0572	.0128	1.0774
2006	.1337	.8663	1.0000	.0000	.0017	.0107	.0564	.0127	1.0815
2007	.1329	.8671	1.0000	.0000	.0014	.0137	.0649	.0126	1.0926
2008	.1330	.8670	1.0000	.0000	.0013	.0158	.0684	.0130	1.0985
2009	.1330	.8670	1.0000	.0000	.0013	.0192	.0691	.0131	1.1027
2010	.1334	.8666	1.0000	.0000	.0015	.0167	.0911	.0126	1.1219
2011	.1331	.8669	1.0000	.0000	.0024	.0117	.0959	.0121	1.1221
2012	.1336	.8664	1.0000	.0000	.0026	.0114	.1070	.0127	1.1337
2013	.1338	.8662	1.0000	.0000	.0024	.0096	.1070	.0144	1.1334

[1] In June 1978, California voters approved Proposition 13 which restricted the taxing power of local government agencies. Individual agencies do not establish their own property tax rates, except for voter approved indebtedness. Instead, a countywide rate is levied with the proceeds distributed to all agencies according to formulas specified by the state legislature. The countywide rate is 1 percent of assessed value ($1 per $100 of taxable assessed valuation). The rates shown above are allocations of the 1% tax on assessed valuation.

[2] The 2005 rate for Local Special Districts includes a negative rate computed for the Los Medanos Community Healthcare District to affect a refund to the taxpayers of $850,000. The District's taxpayers had paid a special property tax for many years to fund the bond payments for healthcare facilities. Because of positive District finances, the District's Board determined the best use of any remaining bond funds (after covering all of the District's bond-related expenses) was to return the balance to taxpayers.

Revised

Source: Office of the Auditor-Controller - Property Tax Division - County of Contra Costa, California

COUNTY OF CONTRA COSTA

PRINCIPAL PROPERTY TAXPAYERS

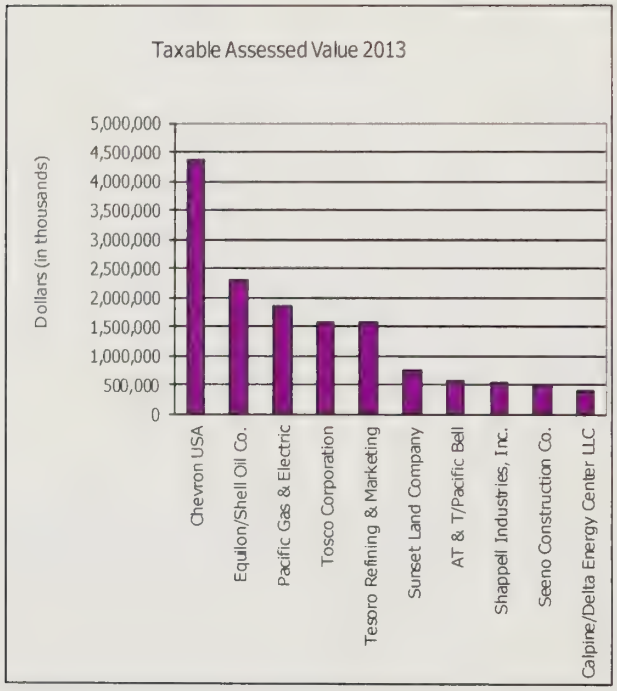
RANKED BY ASSESSED VALUE [1]

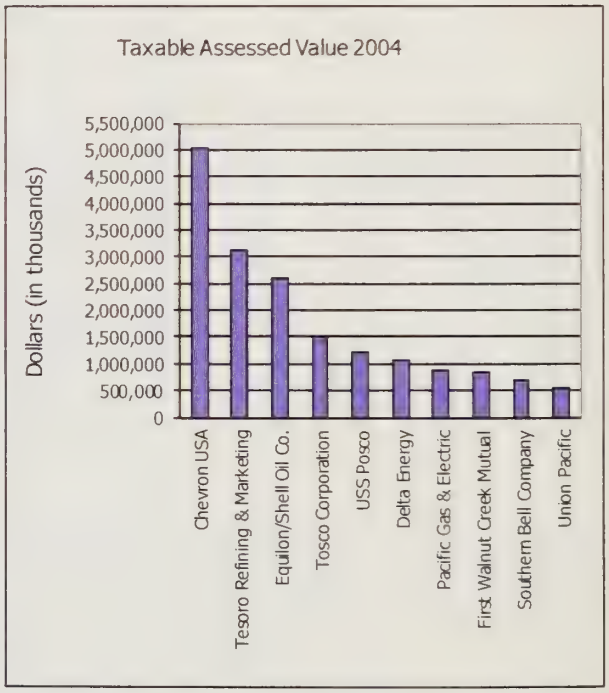
CURRENT YEAR AND NINE YEARS AGO

(In Thousands)

(Unaudited)

	Fiscal Year Ended June 30, 2013			Fiscal Year Ended June 30, 2004		
Taxpayers	Taxable Assessed Value Secured and Unitary	Rank	Percentage of Taxable Assessed Value	Taxable Assessed Value Secured and Unitary	Rank	Percentage of Taxable Assessed Value
Chevron USA	$ 4,373,188	1	3.21 %	$ 5,014,020	1	4.60 %
Equilon/Shell Oil Co.	2,304,715	2	1.69	2,586,143	3	2.37
Pacific Gas & Electric	1,853,593	3	1.36	863,388	7	0.79
Tosco Corporation	1,578,835	4	1.16	1,504,771	4	1.38
Tesoro Refining & Marketing	1,565,599	5	1.15	3,137,757	2	2.88
Sunset Land Company	727,243	6	0.53			
AT & T/Pacific Bell	552,075	7	0.40			
Shappell Industries, Inc.	533,126	8	0.39			
Seeno Construction Co.	499,709	9	0.37			
Calpine/Delta Energy Center LLC	393,529	10	0.29			
USS Posco				1,226,913	5	1.12
Delta Energy				1,082,800	6	0.99
First Walnut Creek Mutual				834,446	8	0.77
Southern Bell Company				700,499	9	0.64
Union Pacific				558,490	10	0.51
Total	$ 14,381,612		10.55 %	$ 17,509,227		16.05 %





[1]Beginning in fiscal year 2003-2004 a refined methodology is used to determine the principal taxpayers. The assessed value of the property of all of a listed taxpayer's component entities are included. Also, ranking is based on assessed valuation which may be different from taxes paid due to special purpose levies paid by some taxpayers.

Source: Office of the Treasurer-Tax Collector - County of Contra Costa, California

COUNTY OF CONTRA COSTA

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS

(In Thousands)

(Unaudited)

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collection in Subsequent Years#	Total Collections to Date	
		Amount	Percentage of Levy#		Amount#	Percentage of Levy#
2004	$ 1,402,895	$ 1,375,570	98.05 %	$ 27,139	$ 1,402,709	99.99 %
2005	1,584,132	1,557,533	98.32	26,325	1,583,858	99.98
2006	1,720,978	1,685,279	97.93	35,096	1,720,375	99.96
2007	1,967,771	1,886,919	95.89	79,229	1,966,148	99.92
2008	2,077,283	1,971,251	94.90	101,904	2,073,155	99.80
2009	2,061,930	1,975,895	95.83	76,796	2,052,691	99.55
2010	1,964,724	1,909,306	97.18	44,102	1,953,408	99.42
2011	1,932,504	1,896,819	98.15	21,497	1,918,316	99.27
2012	1,973,646	1,918,653	97.21	43,875	1,962,528	99.44
2013	1,974,838	1,953,215	98.91		1,953,215	98.91

Revised

Source: Office of the Auditor-Controller - Property Tax Division - County of Contra Costa, California

COUNTY OF CONTRA COSTA

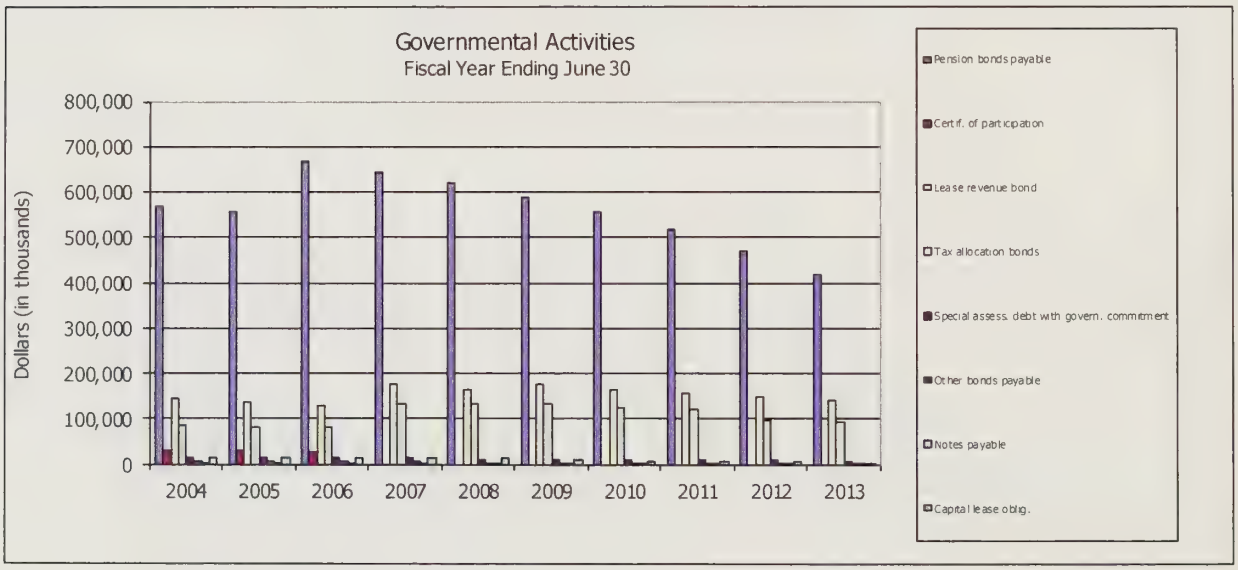
OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

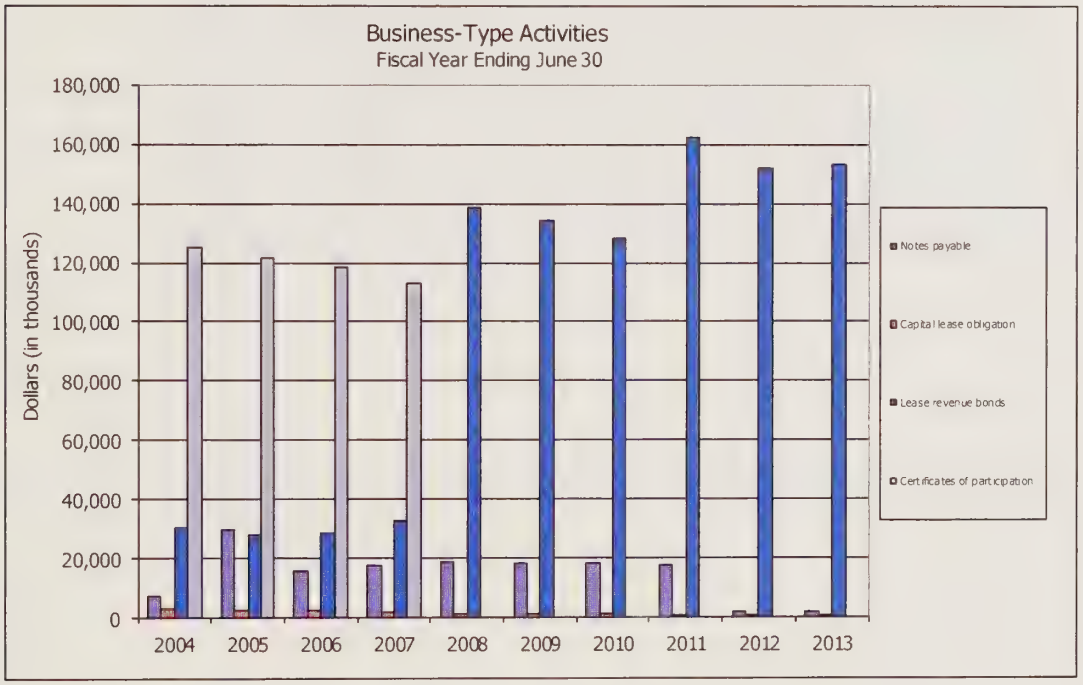
(In Thousands)

(Unaudited)

	Governmental Activities								
Fiscal Year Ended June 30[2]	Pension Bonds Payable	Certif. of Partici-pation	Lease Revenue Bonds	Tax Allocation Bonds	Special Assess. Debt with Govern. Commitment	Other Bonds Payable	Notes Payable	Capital Lease Oblig.	Total
2004	$ 569,220	30,555	142,715	84,295	15,654	6,130	516	12,235	861,320
2005	554,735	29,365	136,903	83,045	14,006	5,115	429	13,784	837,382
2006	666,905	27,008	127,766	81,935	13,213	4,585	339	12,646	934,397
2007	643,990		174,633	133,105	12,389	4,015	788	13,444	982,364
2008	619,135		162,386	132,290	11,740	3,650	1,482	12,478	943,161
2009	588,920		176,084	130,880	11,075	3,260	1,384	11,680	923,283
2010	555,490		166,333	123,750	10,395	2,855	1,332	7,558	867,713
2011	516,080		155,554	121,535	9,494	2,495	1,312	5,554	812,024
2012	470,090		148,291	96,270	8,623	2,110	1,495	4,087	730,966
2013	416,295		139,249	92,633	7,580	1,705	1,409	3,801	662,672



Fiscal Year Ended June 30[2]	Business-Type Activities					Government Total	Ratio Debt to Net Assessed Value	Percentage of Personal Income [1]	Net Debt Per Capita
	Notes Payable	Capital Lease Obligation	Lease Revenue Bonds	Certificates of Participation	Total				
2004	$ 7,268	3,017	30,320	125,250	165,855	1,027,175	0.94 %	2.10 %	1,021
2005	29,766	2,455	27,997	121,325	181,543	1,018,925	0.86	1.98	1,003
2006	15,651	2,281	28,689	118,307	164,928	1,099,325	0.84	1.99	1,072
2007	17,255	1,899	33,037	112,845	165,036	1,147,400	0.78	1.98	1,108
2008	18,563	1,346	138,319		158,228	1,101,389	0.69	1.84	1,051
2009	18,246	1,083	134,293		153,622	1,076,905	0.67	1.93	1,015
2010	17,922	939	127,945		146,806	1,014,519	0.68	1.76	945
2011	17,565	630	162,552		180,747	992,771	0.69	1.63	940
2012	1,577	304	152,103		153,984	884,950	0.62	N/A	830
2013	1,456	104	153,371		154,931	817,603	0.56	N/A	761



Source: Comprehensive Annual Financial Reports - County of Contra Costa, California

[1] Ratios are calculated using personal income and population data shown in the schedule of Demographic and Economic statistics.

[2] Effective 2013, presentation of outstanding debt by type is net of associated premiums, discounts, and deferred amounts on refunding.

N/A Not Available

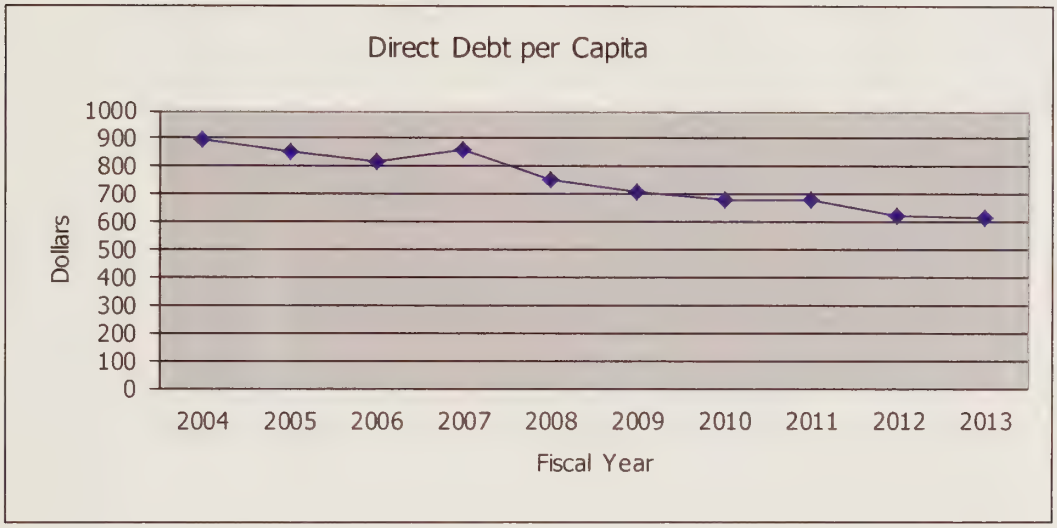
COUNTY OF CONTRA COSTA
DIRECT AND OVERLAPPING BOND DEBT
(In Thousands)
(Unaudited)

	Debt Applicable July 1, 2013 [1]	
	Percentage	Amount
2012 - 2013 Assessed Value of Taxable Property (includes unitary utility valuation)		$ 144,808,527
Less: Redevelopment Dissolution Increments		15,492,572
Adjusted Assessed Valuation		$ 129,315,955
DIRECT GENERAL FUND OBLIGATION DEBT:		
Contra Costa County Pension Obligations	100	$ 416,295
Lease Revenue Bond	100	139,249
Tax Allocation Bonds	100	92,633
Special Assessment Debt with Governmental Commitment	100	7,580
Other Bonds Payable	100	1,705
Notes Payable	100	1,409
Capital Lease Obligation	100	3,801
TOTAL DIRECT DEBT		662,672
OVERLAPPING GENERAL FUND OBLIGATIONS DEBT		
City of Richmond General Fund Obligations	100	135,470
City of Richmond Pension Obligations	100	106,345
Contra Costa County Fire Protection District Pension Obligation	100	106,185
Other Cities' General Fund Obligations	100	88,647
City of Brentwood General Fund Obligations	100	6,575
Pittsburg Unified School District Certificates of Participation	100	27,275
City of Pittsburg Pension Obligations	100	38,351
City of San Ramon General Fund Obligations	100	29,775
City of Concord General Fund and Judgment Obligations	100	10,245
Antioch Unified School District Certificates of Participation	100	19,245
West Contra Costa Unified School District General Fund Obligation	100	7,915
San Ramon Valley Fire Protection District Certificates of Participation	100	23,025
Other School Districts' General Fund Obligations	Various	3,096
Alameda-Contra Costa Transit District Certificates of Participation	10.216	3,537
Other Special District Certificates of Participation	Various	3,146
San Ramon Valley School District General Fund Obligations	100	12,880
Total Overlapping General Fund Obligations Debt		621,712
OVERLAPPING TAX AND ASSESSMENT DEBT:		
West Contra Costa Unified School District	100	795,770
1915 Act Assessment Bonds (Estimate)	100	349,337
Community Facilities Districts	100	250,909
San Ramon Valley Unified School District	100	328,075
Contra Costa Community College District	100	209,930
Mt. Diablo Unified School District	100	449,305
Acalanes and Liberty Union High School Districts	100	254,639
Bay Area Rapid Transit District	28.212	115,864
Pittsburg Unified School District	100	196,358
East Bay Regional Park District	43.598	1,027
Other School Districts	Various	128,352
Brentwood Union School District	100	48,965
Walnut Creek School District	100	27,080
Cities and City Special Tax Districts	100	38,115
Oakley Union School District	100	22,185
West Contra Costa Healthcare District Parcel Tax Obligation	100	60,845
Lafayette School District	100	15,720
Martinez Unified School District	100	42,859
Pleasant Hill Recreation and Park District	100	27,425
East Bay Municipal Water District and Special District No. 1	5.537	1,027
Total Overlapping Tax and Assessment Debt		3,363,787
TOTAL OVERLAPPING DEBT		3,985,499
TOTAL DIRECT AND OVERLAPPING DEBT		$ 4,648,171

(continued)

COUNTY OF CONTRA COSTA
DIRECT AND OVERLAPPING BOND DEBT
(In Thousands)
(Unaudited)

	Ratio to Adjusted Assessed Valuation Value (%)	Per Capita
Population [2]		1,074,702
Direct Debt	0.51	$ 617
Total Direct and Overlapping Debt	3.59	4,325



Source: [1] California Municipal Statistics, Inc.

a. Percentage of overlapping agency's assessed valuation located within boundaries of the county.

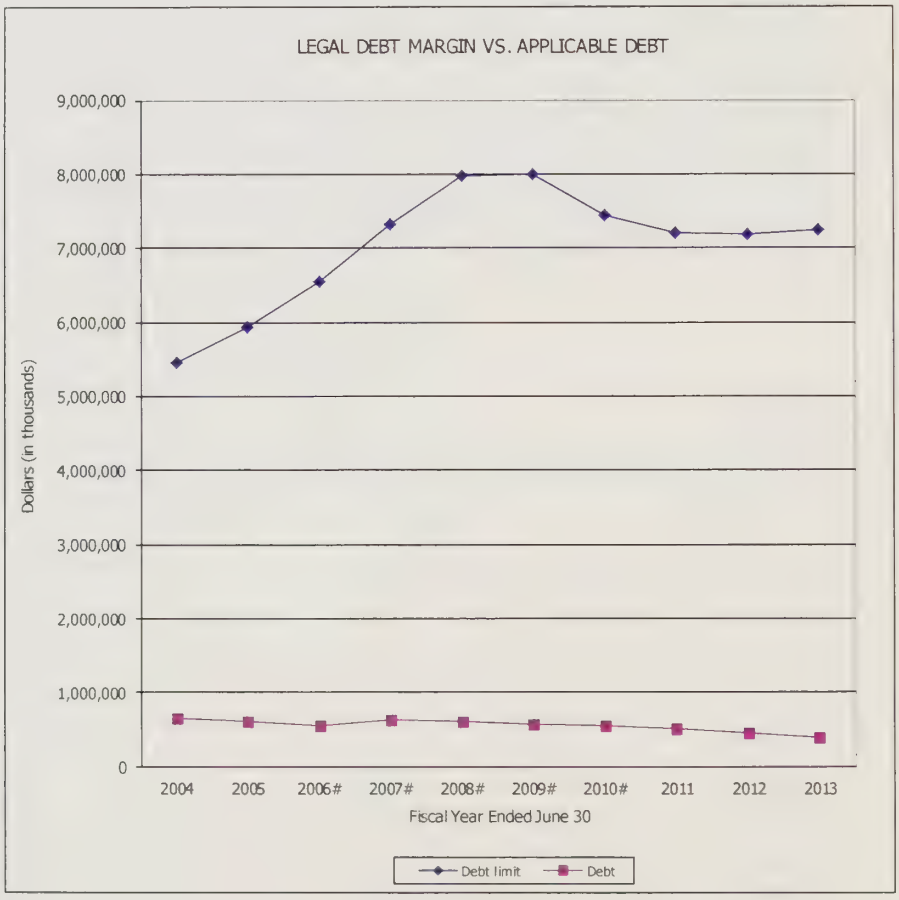
b. Excludes tax and revenue anticipation notes, revenue, mortgage, revenue and tax allocation bonds and non-bonded capital lease obligations.

[2] Not in thousands

(concluded)

COUNTY OF CONTRA COSTA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(In Thousands)
(Unaudited)

		2004	2005	2006#	2007#	2008#	2009#	2010#	2011	2012	2013
Assessed value of taxable property	$	109,072,548	118,776,277	131,125,213	146,523,465	159,445,108	159,818,836	148,644,215	144,144,610	143,622,830	144,808,527
Debt limit - 5% of assessed value [1]	(A) $	5,453,627	5,938,814	6,556,261	7,326,173	7,972,255	7,990,942	7,432,211	7,207,231	7,181,142	7,240,426
Amount of debt applicable to debt limit [2]											
Total bonded debt		654,030	637,780	618,940	648,815	625,275	596,335	559,060	521,375	454,765	404,500
Less: Assets of debt service funds		16,708	28,981	64,684	25,602	26,191	32,509	22,258	20,427	11,820	12,290
Total net general obligation debt	(B)	637,322	608,799	554,256	623,213	599,084	563,826	536,802	500,948	442,945	392,210
Legal debt margin	(A - B) $	4,816,305	5,330,015	6,002,005	6,702,960	7,373,171	7,427,116	6,895,409	6,706,283	6,738,197	6,848,216
Total net general obligation debt applicable to the limit as a percentage of debt limit		11.69%	10.25%	8.45%	8.51%	7.51%	7.06%	7.22%	6.95%	6.17%	5.42%
Total net general obligation debt applicable to the Assessed value of taxable property		0.58%	0.51%	0.42%	0.43%	0.38%	0.35%	0.36%	0.35%	0.31%	0.27%
Population [3]		1,005,698	1,016,372	1,025,436	1,035,097	1,048,185	1,061,325	1,073,055	1,056,064	1,066,602	1,074,702
Total net general obligation debt per capita [4]	$	633.71	598.99	540.51	602.08	571.54	531.25	500.26	474.35	415.29	364.95



[1] California Government Code Section 29909 limits General Obligation Bond indebtedness to five percent of the total assessed valuation of all taxable real and personal property within the county.

[2] Does not include Public Financing Authority nor Assessment District debt.

[3] California Department of Finance Estimate for January 1 of each year.

[4] Not in thousands

Revised

Source: Comprehensive Annual Financial Report - County of Contra Costa, California

COUNTY OF CONTRA COSTA

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN YEARS

(Unaudited)

Fiscal Year Ended June 30	#	Population[1]	#	Personal[2] Income	#	Per Capita[2] Personal Income	Median[3] Age	Education[4] Level	School[5] Enrollment	Average[6] Unemployment Rate
2004		1,005,698	$	48,923,798	$	49,275	37.1	36.3	280,523	5.4 %
2005		1,016,372		51,534,263		51,566	37.2	37.8 #	284,773	5.1
2006		1,025,436		55,318,933		55,241	37.5	37.2	277,459	4.5
2007		1,035,097		58,043,926		57,881	37.9	37.1	272,443	4.7
2008		1,048,185		59,914,142		57,874	38.1	38.7	280,617	6.3
2009		1,061,325		55,781,843		56,703	38.6	37.6	280,612	10.8
2010		1,073,055		57,700,398		N/A	38.0	37.7	277,720	11.3
2011		1,056,064		60,778,678		N/A	N/A	28.5	N/A	11.0
2012		1,066,602		N/A		N/A	N/A	N/A	N/A	9.4
2013		1,074,702		N/A		57,264	38.0	38.4	283,527	7.3

Revised

N/A Not Available

[1] California Department of Finance Estimate for January 1 of each year.

[2] U.S. Department of Commerce - Bureau of Economic Analysis (thousands)

[3] U.S. Census Bureau

[4] Percent of population with Bachelor or Graduate Degree - U.S. Census Bureau

[5] Population three years and over enrolled in school - U.S. Census Bureau

[6] State of California - Employment Development Department - June Data

COUNTY OF CONTRA COSTA

PRINCIPAL EMPLOYERS [1]

CURRENT YEAR AND EIGHT YEARS AGO

(Unaudited)

	2013 [2]			2005 [4,7]		
Employer	Estimated Employees	Rank	Percentage of Total County Employment	Estimated Employees	Rank	Percentage of Total County Employment
John Muir Health	2,200	1	0.40 %			
Kaiser Foundation Hospital	2,000	2	0.36			
Chevron Corporation	1,329	3	0.24	5,000	1	1.03 %
Target Corporation	1,262	4	0.23	3,400	2	0.70
Walmart Stores, Inc.	1,150	5	0.21			
Contra Costa Newspapers, Inc.	1,140	6	0.21			
Doctors Medical Center	937	7	0.17	900	8	0.19
Shell/Martinez Refinery	900	8	0.16	1,000	6	0.21
Bio-Rad Laboratories	900	9	0.16			
Texaco Inc	800	10	0.15			
Kaiser Foundation Hospital				2,300	3	0.48
John Muir Medical Center				1,900	4	0.39
John Muir/Mt. Diablo Medical Center				1,500	5	0.31
USS Posco Industries				975	7	0.20
Bank of the West				800	9	0.17
Aetna Health Services				600	10	0.12
All Others	536,100			465,825		
Total	548,718 [3]		2.29 %	484,200 [5]		3.80 %

Contra Costa County Employment by Industry [6]

2013 Annual Average

Non-Agriculture	51.63%
Trade, Transportation, & Utilities	9.74%
Government	8.35%
Professional & Business Services	8.11%
Educational & Health Services	6.78%
Leisure & Hospitality	5.90%
Manufacturing	4.41%
Construction	2.16%
Information	1.51%
Agriculture	1.41%

[1] Government Employers Excluded

[2] Harris Info Source, January 2013-Contra Costa County

[3] State of California Employment Development Department, 2013 annual, not adjusted

[4] Rich's Everyday Sales Prospecting Directory (2005) - Contra Costa County

[5] State of California Employment Development Department, 2005 annual, not adjusted

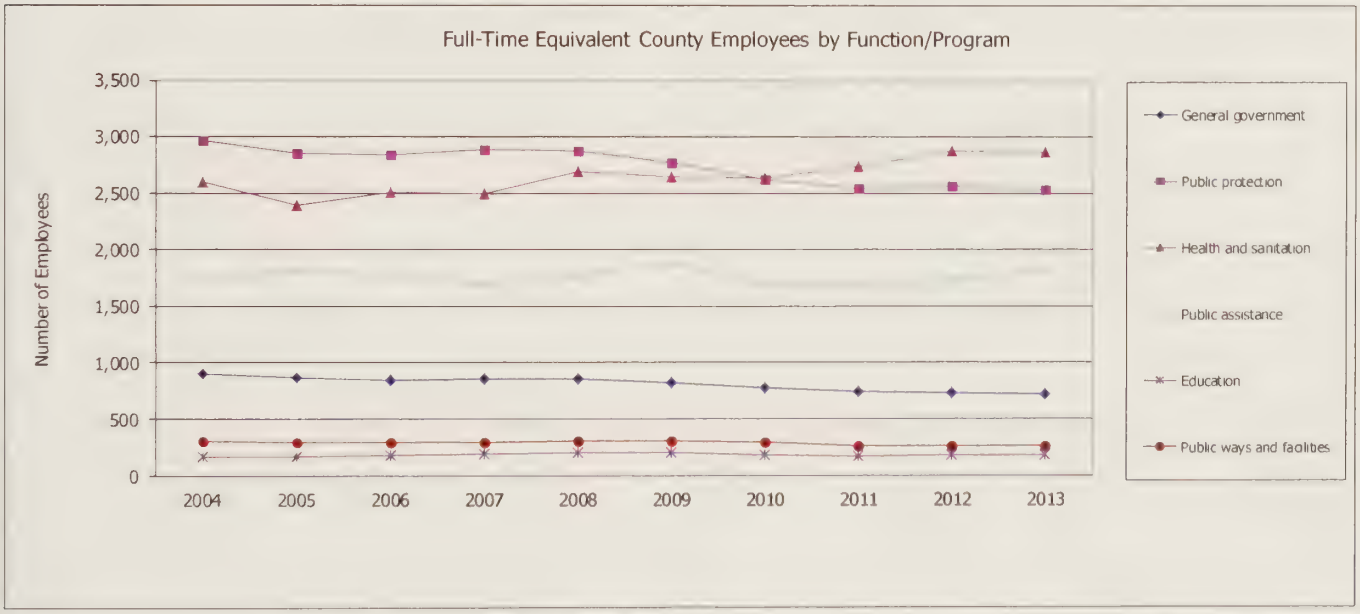
[6] State of California Employment Development Department, June 2013

[7] Principal Employer information for 2004 is not available

COUNTY OF CONTRA COSTA
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Unaudited)

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government	904	861	838	852	854	825	770	735	728	712
Public Protection	2,969	2,847	2,841	2,883	2,880	2,773	2,618	2,538	2,565	2,536
Health and Sanitation	2,600	2,396	2,507	2,499	2,689	2,645	2,639	2,735	2,876	2,866
Public Assistance	1,723	1,819	1,774	1,697	1,775	1,884	1,692	1,702	1,722	1,815
Education	167	167	176	187	197	197	174	169	175	175
Public Ways and Facilities	307	291	287	291	302	301	298	263	263	263
Total	8,670	8,381	8,423	8,409	8,697	8,625	8,191	8,142	8,329	8,367

Source: County Administrator's Office, Contra Costa County, California



Source: County Administrator's Office, Contra Costa County, California

COUNTY OF CONTRA COSTA

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

FOR THE FISCAL YEAR ENDED JUNE 30

(Unaudited)

Function	2004	2005	2006
General Government			
Assessor			
Number of Assessment Roll Units - Secured	332,630	338,032	345,212
Number of Assessment Roll Units - Unsecured	50,242	49,238	49,488
Auditor-Controller			
Tax Rate Areas Administered	1,171	1,024	1,024
County Counsel			
Tort Claims Filed Against County Transferred to County Counsel	280	253	274
Juvenile Law Contests Set for Each Child	2,259	2,890	3,063
Juvenile Law New Dependency Cases Opened			
Standard Forms Services Agreements			
Attorney Overtime Hours			
Formal Written County Counsel Opinions			
Clerk-Recorder			
New Voter Registration	41,377	82,571	22,172
Updates to Voter Registration			
Cancelled Voter Registration	35,596	28,110	14,450
Total Voter Registration	444,167	504,505	492,656
Recorded Documents	722,437	574,294	581,595
Human Resources			
Employment Applications Processed	14,860	15,982	15,817
Examinations Conducted	150	166	221
Personnel Transactions Processed			
Appointments		943	1,103
Percentage of Applications Received as a result of the Online Application Process	22.00%	25.00%	35.00%
Information Technology			
Enterprise Server Transactions Monthly		11,000,000	9,000,000
Enterprise Server Availability		100.00%	99.00%
Viruses Stopped		920,000	3,100,000
Spam Emails Stopped		3,000,000	11,000,000

2007	2008	2009	2010	2011	2012	2013
353,469	355,637	356,213	356,247	357,315	357,644	357,854
49,909	48,963	48,281	47,048	46,235	45,592	45,757
1,040	1,057	1,064	1,089	1,095	1,094	1,094
255	255	277	243	263	263	212
3,449	2,596	1,873	2,322	1,152	1,411	1,280
					639	616
		1,486	1,709	1,730	1,651	1,701
					2,019	2,354
		26	47	35		
32,304	63,003	79,155	19,235	31,015	23,688	74,870
49,838	113,810	77,250	9,156	19,112	18,181	34,371
30,063	21,328	24,461	13,512	24,538	16,721	57,294
464,042	493,315	524,229	523,981	513,129	520,098	527,136
447,969	332,167	305,382	311,038	333,945	320,827	401,725
26,334	24,048	13,557	19,793	27,467	29,068	39,726
223	248	229	159	215	185	131
12,185	31,700	24,903	26,803	13,412	19,310	23,472
1,329	841	404	252	869	1,129	1,254
53.30%	80.50%	82.00%	82.76%	90.71%	91.46%	92.19%
3,026,138	2,246,295	2,100,000	2,507,144	2,700,000	4,784,008	
99.00%	99.98%	99.00%	99.00%	99.00%	99.00%	
47,879	3,000	5,000	133,547	183,547	2,500,000	
73,000,000	180,000,000	190,000,000	82,800,000	172,000,000	37,000,000	

(continued)

COUNTY OF CONTRA COSTA

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

FOR THE FISCAL YEAR ENDED JUNE 30

(Unaudited)

Function	2004	2005	2006
General Government (continued)			
Public Works			
Fleet Operations			
Fleet Size			1,473
On Road Fleet			1,175
Vehicles Maintained			1,599
Vehicle Availability Rate			96.05%
Vehicle Repair Orders			5,824
Billable Hours			16,825
CNG Usage (Gal)			15,877
Unleaded Gasoline Usage (Gal)			826,739
Diesel Usage (Gal)			101,892
Total Fuel Usage (Gal)			944,508
Miles Traveled			10,900,129
CNG Vehicles			35
E-85 Vehicles			22
Hybrid Vehicles			63
Print and Mail			
Copies & Impressions Produced	32,161,483	28,720,591	32,161,483
Amount of Mail Processed	4,461,591	4,586,664	4,411,824
Real Estate Services			
Acquisition Leases Negotiated			
Revenue Leases Negotiated			
Licenses/Permits Issued			
Leases Renewed or Amended			
Leases Terminated			
Special Projects, Reports, Studies			
Leased Buildings Managed			
Leased Buildings Square Footage			
County Owned Buildings			
County Owned Buildings Square Footage			
Purchasing/Materials Management			
Purchase Orders Processed			4,243
Formal On-Line Solicitations (Bids)			
Dollar Value of Processed Purchase Orders	70,535,554	80,671,297	79,188,531
Estimated Savings on Bids			

2007	2008	2009	2010	2011	2012	2013
1,464	1,526	1,518	1,468	1,442	1,458	1,501
1,285	1,330	1,313	1,148	1,142		
1,515	1,540	1,518	1,468	1,442		
95.89%	95.42%	93.91%	95.54%	94.32%		
5,368	5,373	6,927	5,452	5,847	5,143	5,052
16,660	17,867	17,651	13,405	12,446		
17,145	22,254	24,196	24,004	31,636		
820,733	824,467	763,722	694,626	563,983		
89,990	105,605	113,873	115,294	114,299		
927,868	952,326	901,791	833,924	709,918		
10,436,107	11,686,360	11,847,115	9,387,519	7,657,682		
36	38	54	54	52	25	24
29	44	85	114	85	262	707
72	83	109	143	160	164	168
29,669,219	29,170,473	29,172,931	20,004,475	23,056,896	26,503,332	19,629,911
4,347,545	3,885,354	3,941,525	3,905,438	3,877,561	4,181,180	4,211,409
8	10	11	7	3		39
2	3		2	4		
		10	4	6		
26	12	17	5	4	5	9
16	7	6	12	9		
23	28	24	30	32	12	11
209	205	198	195	153	150	148
1,914,476	1,830,393	1,910,523	1,886,125	1,042,600	970,744	1,072,300
257	261	267	270	293	284	282
2,686,424	2,753,200	2,856,676	2,889,490	3,508,000	3,524,869	3,506,269
4,433	4,560	5,249	4,069	4,250	5,017	4,666
	224	212	161	57		
85,717,001	91,059,826	89,435,095	86,780,305	125,469,222	124,337,380	128,540,802
	1,629,365		2,679,319	1,823,351		

(continued)

COUNTY OF CONTRA COSTA

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

FOR THE FISCAL YEAR ENDED JUNE 30

(Unaudited)

Function	2004	2005	2006
General Government (continued)			
Public Works continued			
Building Expenses			
Electricity Expense	6,497,771	7,140,149	6,945,811
Natural Gas Expense	1,395,284	1,360,646	1,711,079
Water Expense	794,117	872,751	901,781
Sewer Expense	453,533	451,094	472,280
Garbage Expense	860,239	785,324	751,670
Total Utilities Expense	10,000,944	10,609,964	10,782,621
Building Debt Service Expense	34,346,876	31,161,691	31,340,978
Rent Expense	8,411,466	8,323,056	7,917,009
Property Insurance Expense	2,013,306	1,779,012	2,409,659
Taxes and Assessments Expense	223,783	257,765	188,825
Facilities Maintenance			
Work Requests Received	75	6,467	10,457
Work Requests Completed	3	5,675	9,627
Non-Emergency Requests Received	85	3,700	5,610
Emergency Requests Received	21	3,498	5,963
Completed Remodel & Security Upgrades			
Facilities Life-cycle investment plan (Flip) Projects Completed			
Avg. Response in days to complete non emergency facility repairs			
Percentage of Green supplies used for Custodial Maintenance			
Capital Projects			
Number of Projects			
Value of Projects			
Number of Construction Contracts Awarded			
Dollar Value of Construction Contracts			
Number of Projects Completed			
Tax Collector-Treasurer			
Secured Tax Bills	334,983	328,061	338,259
Unsecured Tax Bills	53,558	50,062	48,739
Supplemental Tax Bills	46,425	42,679	43,736
Business Licenses Issued	7,160	6,255	6,157

2007	2008	2009	2010	2011	2012	2013
7,016,109	7,014,696	7,610,113	7,131,860	6,978,882		
1,783,934	1,808,847	1,774,528	1,479,769	1,559,417		
870,288	841,329	982,009	925,455	917,524		
508,979	542,001	542,624	550,954	596,653		
793,068	773,514	741,501	716,443	760,245		
10,972,378	10,980,387	11,650,775	10,804,481	10,812,721		
32,035,960	33,134,182	31,358,197	32,404,454	33,574,964		
8,050,262	7,404,969	9,531,167	9,475,468	9,269,883		
2,808,278	2,378,103	3,426,481	3,007,506	2,634,648		
225,548	198,781	279,107	178,096	165,529		
11,559	14,730	13,543	15,065	18,818	19,745	20,620
11,112	14,054	10,834	13,015	16,538	18,051	18,876
6,497	10,041	8,330	14,311	17,628	19,343	19,900
6,006	6,149	6,209	377	454	402	720
		54	70	63		
			17	10		
				20	32	20
				0.87	0.87	0.87
		57	42	29	40	51
		120,000,000	97,908,074	89,906,000	42,821,417	65,432,000
		27	12	13		
		1,900,000	3,657,907	16,932,939		
		25	13	11		
345,429	353,607	355,847	356,359	363,141	364,313	
54,139	52,401	51,814	49,737	51,140	49,221	
56,995	22,932	25,180	15,878	23,721	19,765	
6,387	6,231	6,256	6,006	5,588	5,737	

(continued)

COUNTY OF CONTRA COSTA

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

FOR THE FISCAL YEAR ENDED JUNE 30

(unaudited)

Function	2004	2005	2006
Public Protection			
Agriculture			
Number of Shipments Inspected/ Profiled	45,153	60,912	78,253
Pest Control Inspections	876	1,019	1,047
Number of Taxis Inspected	339	271	229
Number of Petroleum Dispensing Devices Inspected	5,782	4,917	2,951
Animal Services			
Licenses Sold	44,062	44,822	45,977
Animals Handled	24,604	24,056	25,043
Animals Adopted	4,110	4,218	5,584
Animals Returned to Owner	2,595	2,482	2,363
Child Support Services			
Number of Cases			38,482
Conservation and Development			
Number of Land Use Applications Received	1,114	1,182	1,165
Number of Land Use Entitlements Issued			
Solid Waste Diverted from Landfills			
Number of Affordable Housing Units Provided			
Financial Assistance			
Building Inspection			
Plans Reviewed	1,920	2,074	2,152
Permits Issued	12,736	13,194	13,623
Inspections Performed	63,730	70,331	81,363
Code Enforcement Cases Opened*	1,323	1,699	2,260
Number of Dwellings Weatherized			
Number of Households received under SEP**			
* reflects shift to early intervention model			
**SEP = State Energy Plan			
Fire Protection Services			
Contra Costa Fire Protection District:			
Emergency Calls	40,726	41,100	42,255
Fire Calls	2,113	1,981	1,914
Medical Calls	28,043	28,815	29,864
Inspections Performed	2,438	1,888	1,196

2007	2008	2009	2010	2011	2012	2013
88,094	74,797	69,934	64,835	66,285	62,857	61,348
741	651	657	575	583	583	583
224	198	375	355	286	287	288
4,819	6,159	6,040	7,130	6,277	7,827	9,821
41,054	37,753	39,936	37,220	37,186	41,000	42,388
23,987	18,706	24,815	23,170	23,830	25,420	24,863
5,606	6,746	6,862	6,328	6,317	6,682	6,885
2,364	2,366	2,303	2,203	2,178	1,906	1,778
37,657	36,416	35,952	34,643	31,940	32,484	30,992
1,080	917		617	480	525	742
521	486		254	204	332	148
50%	54%					
767	432	486		189	257	268
2,035	1,986		6,554	7,168	7,231	8,241
13,492	11,415		8,868	8,500	8,338	9,213
95,189	78,024		43,656	39,171	37,940	45,164
1,537	1,431		2,633	1,298	1,083	969
				925	1,551	378
					218	
45,188	45,504	44,491	40,641	41,676	42,175	42,804
2,175	1,940	1,770	1,351	1,362	1,578	1,608
30,401	30,244	29,997	26,788	28,820	29,349	30,110
1,970	2,180	5,433	6,589	13,726	14,242	16,396

(continued)

COUNTY OF CONTRA COSTA

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

FOR THE FISCAL YEAR ENDED JUNE 30

(Unaudited)

Function	2004	2005	2006
Public Protection (continued)			
District Attorney (Calendar Year)			
Felony Cases Filed	4,264	4,564	5,423
Misdemeanor Cases Filed	12,307	10,843	10,726
Probation			
Court Reports	8,873	8,873	9,391
Average Supervision Caseload (Including Home Sup.)	4,671	4,555	4,602
Juvenile Hall Detention Care Days	46,586	36,428	56,862
Youth Rehabilitation Care Days	32,216	32,384	33,578
Juvenile Community Service Days Worked	4,110	4,365	3,924
Public Administrator			
Cases Opened	87	93	90
Cases Closed	75	93	103
Public Defender (Calendar Year)			
Cases Handled			
Felony	3,765	4,152	3,891
Misdemeanor	6,948	6,932	8,264
Juvenile			
Criminal	2,319	3,304	3,510
Conservatorship	568	629	498
Superior Court/Probation Violation	2,013	1,888	2,196
Other/Expungements	304	413	562
Sheriff			
Calls for Service			
Priority 1 - Respond immediately	107,297	119,675	121,261
Priority 2 - Respond as soon as possible	53,375	57,134	57,634
Priority 3 - Respond when available	147,141	155,548	154,915
Citations Issued	19,864	24,795	21,657
Crime Reports Processed	31,400	31,726	30,607
Warrants Served	15,070	14,175	19,799
Custody Services			
Bookings - Detention Facility	24,683	25,072	25,144
Bookings - Custody Alternative	3,909	4,176	3,874
Average Daily Population - All Facilities	1,582	1,673	1,715

2007	2008	2009	2010	2011	2012	2013
5,081	4,319	3,620	4,053	3,305	3,688	
11,108	10,895	10,938	9,529	8,999	7,708	
10,320	9,417	7,986	10,000		8,000	7,400
6,902	7,555	4,906	6,395		5,700	5,300
51,684	62,179	63,432	74,610		53,996	47,352
35,171	35,437	36,409	34,820		34,569	30,700
3,405	3,275	0	0			
156	162	177	200	253		
136	141	162	209	270		
3,458	2,998	2,907		2,651	2,803	3,851
8,196	7,666	7,466		7,596	4,999	4,693
2,953	3,787	1,938		1,810	1,510	1,145
486	470	431		422	417	628
2,336	2,314	1,895		1,826	3,042	3,761
979	1,110	597		662	945	1,459
123,871	115,936	113,595	99,801	95,426	88,699	80,810*
55,804	52,248	51,982	48,569	47,480	51,394	42,983*
156,484	163,112	151,825	136,209	135,192	134,560	123.427*
20,026	15,455	13,154	15,250	16,469	15,469	16,186
34,024	32,092	29,164	25,661	21,926	23,543	24,825
7,730	7,514	8,806	11,821	8,947	5,095	5,136
24,955	23,556	23,126	23,170	23,621	23,310	23,069
3,333	4,259	4,268	3,836	3,220	2,982	2,936
1,639	1,552	1,494	1,516	1,545	1,502	1,529

(continued)

COUNTY OF CONTRA COSTA

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

FOR THE FISCAL YEAR ENDED JUNE 30

(Unaudited)

Function	2004	2005	2006
Health and Sanitation			
Health Services			
Mental Health			
Inpatient Average Daily Census	310	340	333
Outpatient Visits	418,644	367,476	338,072
Conservatorship Clients	8,119	8,676	8,876
Alcohol & Other Drugs			
Residential Days	86,486	86,854	80,122
Outpatient Visits	77,317	63,183	58,813
Detention - Average Monthly Inmates	1,593	1,632	1,659
Public Health			
AIDS/HIV Tests	3,160	2,166	2,784
Immunizations Given	43,505	31,313	27,180
Senior Nutrition Meals Served	438,587	458,333	463,668
Environmental Health			
Hazardous Material Incident Responses	3,336	2,808	3,356
Environmental Health Inspections	32,436	26,160	36,091
California Child Serves Cases	2,565	2,739	2,864
Homeless Clients in Shelters	557	635	707
Public Assistance			
Employment and Human Services			
Average Number of Households Receiving Food Stamps	9,805	11,545	12,737
Welfare Warrants Issued		94,098	100,670
Welfare Direct Deposit Items		9,041	7,544
Number of Adult Protective Service Reports	1,849	1,508	1,563
Average Monthly Number of Medi-Cal Beneficiaries	101,786	106,760	111,575
Number of Children Served by Child Welfare	4,341	4,033	3,714
Number of Families Receiving Childrens Services	2,411	2,261	2,123
Average Number of Children in Foster Care	2,055	1,523	1,834
Average Number of Families receiving CalWORKS Assistance		8,859	9,019
Average Number of Welfare to Work Participants		2,884	3,016
Average Participants for In-Home Support Services		6,902	6,239
Number of Children Served (Head Start)	3,600	3,427	3,480
Number of Dwellings Weatherized	501	310	439

2007	2008	2009	2010	2011	2012	2013
323	303	287	280	290	269	245
300,883	317,256	432,667	433,982	457,937	430,713	432,793
9,176	9,119	9,234	9,700	9,950	10,242	10,466
77,844	72,024	70,616	65,038	72,836	49,492	59,808
64,785	64,767	61,409	49,974	39,836	29,994	35,692
1,631	1,560	1,547	1,513	1,699	1,503	1,524
2,765	2,738	2,431	1,708	1,600	2,105	1,941
19,926	21,108	21,129	66,276	25,144	18,022	16,067
452,722	488,119	491,144	499,474	514,455	540,586	542,283
3,248	3,713	3,029	2,692	3,780	3,182	2,876
38,864	53,787	58,110	57,900	54,281	50,207	54,357
3,054	3,195	3,239	3,940	3,694	3,725	3,841
721	736	791	849	877	1,114	1,165
13,777	15,182	18,785	23,886	28,583	32,791	33,232
13,046						
1,724	1,964	1,977	1,564	1,713	1,791	1,701
111,780	114,105	122,523	131,818	135,988	141,360	159,748
3,680	3,486	2,932	2,357	2,087	2,232	2,362
2,100	2,017	1,770	1,398	1,246	1,316	1,551
1,717	1,141	1,049	920	801	798	781
8,956	9,152	9,973	10,819	11,322	10,948	10,592
3,504	3,605	4,410	3,542	3,125	2,562	3,109
6,562	7,111	7,574	7,262	7,409	7,065	6,971
3,120	3,350	3,553	3,678	4,667	3,225	3,198
434	303	271	509	1,113	1,014	195

(continued)

COUNTY OF CONTRA COSTA

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

FOR THE FISCAL YEAR ENDED JUNE 30

(Unaudited)

Function	2004	2005	2006
Public Assistance (continued)			
Veteran Services			
Claims/Appeals Filed for the Benefit of Veterans	1,803	1,698	1,781
Interviews	5,010	4,964	5,170
Incoming Calls Received			
State of California College Fee Waiver Applications			
Number of Veterans receiving monthly benefits			
Number of Veterans, Family Members, Dependents or Survivors receiving retroactive or lump sum benefits			
Education			
Library			
Library Visits	3,223,863	3,284,934	3,422,469
Items Circulated	4,522,958	4,736,101	4,929,783
Annual Hours Open	51,822	51,555	53,820
Cooperative Education			
4-H Club Membership	611	611	847
Youth Federal Nutrition Program			
Public Ways and Facilities			
Public Works			
Pavement Condition Index Rating	87	87	86
Flood Control Development Reviews	502	549	559
Land Development Reviews	81	75	89
Land Development Improvement Plans (approved)			
Encroachment Permits			
Service Requests			

2007	2008	2009	2010	2011	2012	2013
2,039	2,193	2,140	2,360	2,077	1,890	
5,143	5,500	5,467	6,112	6,283	5,910	
		14,798	15,546	14,815	13,228	
		372	350	401	384	
		941	1,098	822	597	
		1,069	822	729	491	
3,426,151	3,742,311	3,878,217	4,049,654	4,098,136	3,959,334	4,068,772
5,428,511	6,132,207	6,728,411	6,944,422	7,489,545	7,483,487	7,222,059
55,484	56,940	57,148	50,953	50,772	54,113	53,895
836	906		934	683	667	679
3,859	3,214		2,876	1,709	4,993	4,005
85	83	79	75	72	69	68
552	447	310	318	358	327	358
79	47	31	9	69	49	29
				10	10	6
				1,066	1,112	1,014
2,266	1,897	1,620	1,636	1,662	1,066	1,096

(continued)

COUNTY OF CONTRA COSTA

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

FOR THE FISCAL YEAR ENDED JUNE 30

(Unaudited)

Function	2004	2005	2006
Enterprise Activities			
Hospital			
Hospital & Clinics			
Inpatient Days	49,465	48,125	49,936
Outpatient Visits	400,332	434,467	421,479
Health Maintenance Plans			
CCHP M-Cal Plan Enrollees	42,238	43,656	42,519
CCHP Commercial Plan Enrollees	20,147	20,188	20,954
CCHP Major Risk Enrollees	225	212	134
Sheriff Training Center			
Law Enforcement Training Academy- LETC			
Number of Students- Academy	87	80	72
Number of Students- In Service	1,976	2,587	2,821
Hours of Instruction- Academy	1,821	3,053	2,016
Hours of Instruction- In Service	2,421	2,505	2,284
Airport (Calendar Year)			
Aircraft Operations (Take off / Landing)			
Buchanan	119,106	128,375	124,102
Byron (Estimated)			60,000

Source: Contra Costa County Departments

2007	2008	2009	2010	2011	2012	2013
47,026	45,126	44,716	44,947	44,722	45,264	44,236
418,236	433,541	452,486	461,567	449,019	455,993	377,152
44,744	48,393	53,195	58,495	66,244	77,338	92,179
21,749	31,218	29,035	28,460	32,350	31,705	26,024
85	68	54	54	51	54	48
102	120	95	212	200	182	218
2,905	2,690	2,007	2,031	2,185	3,000	3,834
2,603	2,776	2,200	2,946	3,125	3,383	3,240
2,575	2,228	2,436	2,596	3,096	2,400	2,418
93,881	92,951	93,881	88,124	79,000	75,000	79,098
50,000	50,000	50,000	50,000	50,000	50,000	50,000

(concluded)

COUNTY OF CONTRA COSTA

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(Unaudited)

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
Clerk-Recorder										
DFM Mark-A-Vote System										
Data General Terminal	1	1	1	1	1	1	1	1		
Card Readers	14	14	20	20	20	20	20	19		
BCWin Terminal	1	1	4	4	4	4	4	4		
Election Systems and Software										
M100 Precinct Tally Machines			768	768	768	768	768	768	768	768
AutoMark- ADA Assist Ballot Marking Devices			768	768	768	768	768	768	768	768
M650 High Volume Ballot Scanners			4	4	5	6	6	6	6	6
Public Protection										
Animal Services										
Animal Shelters	2	2	2	2	2	2	2	2	2	2
Fire Protection Services										
Contra Costa Fire Protection District										
Fire Stations	30	30	30	30	30	30	30	30	30	30
Fire Engines/Trucks/Other Apparatus	88	90	92	91	90	97	80	80	81	82
Probation										
Juvenile Hall - Certified Beds			290	290	290	290	290		290	290
Orin Allen Youth Rehabilitation Facility - Certified Beds			100	100	100	100	100		100	100
Sheriff										
Square Miles Patrolled	521	521	521	521	521	521	521	521	521	
Patrol Vehicles									145	
Waterways Patrolled									250	
Patrol Vessels									8	
Detention Facilities	3	3	3	3	3	3	3	3	3	
Education										
Library										
Community Libraries	23	23	24	25	25	25	25	25	26	26
Public Ways and Facilities										
Public Works										
Miles of Road Maintained	659	661	664	664	664	664	670	670	660	670
Miles of Creek/ Channels Maintained	75	75	75	75	75	75	75	75	75	79
Enterprise Activities										
Hospital										
Hospital	1	1	1	1	1	1	1	1	1	4
Sheriff Training Center										
Law Enforcement Training Academy- LETC	1	1	1	1	1	1	1	1	1	
Airport										
Buchanan	1	1	1	1	1	1	1	1	1	1
Byron	1	1	1	1	1	1	1	1	1	1

Source: Contra Costa County Departments

COUNTY OF CONTRA COSTA

MISCELLANEOUS STATISTICS

(Unaudited)

GEOGRAPHICAL LOCATION:	Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Francisco Bay and San Pablo Bay on the west, by Suisun Bay and the Sacramento and San Joaquin Rivers on the north, by the delta country of San Joaquin County on the east and by Alameda County on the south.
ALTITUDE:	Sea level to 3,849 feet
AREA OF COUNTY:	732.6 square miles of land and 73.3 square miles of water.
COUNTY SEAT:	Martinez, California
FORM OF GOVERNMENT:	General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1850.

Source: County Administrator's Office

	August 28, 2012 Special Mail Ballot Election	November 6, 2012 Presidential General	June 4, 2013 Special Election
REGISTERED VOTERS	150	556,327	12,239
NUMBER VOTING	79	442,143	3,171
PERCENT VOTING	53.00 %	79.48 %	25.91%

Source: County Clerk-Recorder Department, Elections Division